

D-3

**Exhibit D**  
**Delphi Corporation**  
**Summary of 2006 Fees by Professional**  
**For the Period December 2, 2006 through December 29, 2006**

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>2006 Consolidated Audit - A1</b>									
Imberger	Guido	GI	Senior Manager	12/2/2006	Saginaw - Review AP and accrued liabilities workpapers.	0.7			A1
Imberger	Guido	GI	Senior Manager	12/2/2006	Review of General Ledger for Saginaw as of 6/30 and 9/30.	0.7			A1
Imberger	Guido	GI	Senior Manager	12/2/2006	Saginaw - Review of prepaid assets, in particular supplier deposits.	0.8			A1
Imberger	Guido	GI	Senior Manager	12/2/2006	Saginaw - Review of inventory workpapers.	1.4			A1
Imberger	Guido	GI	Senior Manager	12/2/2006	Saginaw - Review of fixed assets workpaper's.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/3/2006	Preparing documents for presentation at the European Interim Closing Meeting.	3.1			A1
Pacella	Shannon M.	SMP	Manager	12/3/2006	Updated Planning Memo to include changes in the scope of procedures for inclusion in the AWS file.	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Coordination of Delphi PRA Meeting per S. Sheckell.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Correspondence with M. Sakowski regarding Updated MAC Addresses	0.3			A1
Barber	Keith A.	KAB	Senior	12/4/2006	SAP/JE - Updated logic and filters for Company Code 1220/1230 for Q3 JE CAAT.	2.4			A1
Barber	Keith A.	KAB	Senior	12/4/2006	SAP/JE - Execution of Updated logic and filters for Company Code 2800 for Q3 JE CAAT.	2.9			A1
Barber	Keith A.	KAB	Senior	12/4/2006	SAP/JE - Updated logic and filters for Company Code 2800 for Q3 JE CAAT.	4.3			A1
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Meet with K. Bellis regarding Accounts Payable	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Review and reperform fixed asset control testing	1.1			A1
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Create Open Items List	1.2			A1
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Meet with E. Marold regarding open items in E&S interim audit	1.2			A1
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Review and reperform management's testing of financial close process	2.8			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	Corporate Interim - Review of documentation related to KECP accrual.	1.8			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	International Audit Coordination - E-mailed control deficiency tracking template to B. Welsh.	0.3			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	DPSS Interim - Call with J. Harbaugh related to AR confirmation procedures	0.3			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	DPSS Interim - Review of AR confirmation procedures	1.1			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Discussed management testing of fixed assets with K. Barwin	0.2			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Correspondence with M. Wilkes regarding management testing of fixed assets	0.3			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Discussed open items in management testing with K. Barwin.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Status update call with M. McWhorter	0.4			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Met with E. Marold to discuss Workstream inventory costing procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Reviewed management testing of fixed assets.	1.7			A1
Cash	Kevin L.	KLC	Partner	12/4/2006	Review of IT General Controls working papers	5.8			A1
Chamarro	Destiny D.	DDC	Staff	12/4/2006	Steering-Meet with D. Gustin to discuss open items relating to Accounts Receivable.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/4/2006	Steering-Meet with B. Prueter to discuss open items relating to interim work.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	12/4/2006	Steering-Roundtrip travel time to Saginaw to perform interim procedures for the Steering Division.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/4/2006	Steering-Worked on completing review notes relating to interim work for inventory.	1.6			A1
Chamarro	Destiny D.	DDC	Staff	12/4/2006	Steering-Worked on completing review notes relating to interim work for fixed assets.	3.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	12/4/2006	Steering-Worked on completing review notes relating to interim work for accounts receivable.	4.1			A1
Gerber	Katherine A.	KAA	Senior	12/4/2006	T&I - Follow-up on open items relating to warranty reserve	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/4/2006	E&C - Interim substantive procedures.	8.8			A1
Hegelmann	Julie Ann	JAH	Senior	12/4/2006	Preparation of e-mail to J. Erickson and R. Patel re: 2006 Worldwide corporation tax guide	0.2			A1
Hegelmann	Julie Ann	JAH	Senior	12/4/2006	Search E&Y databases for summary tool of 2006 worldwide tax rates	0.7			A1
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: completed synchronization of the AWS file to the server for the Packard engagement	0.4			A1
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: discussed inventory PBC listing with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: sent request to J. Sienkiewicz to receive shipping and receiving documentation for cut off testing for the Moraine locations	0.3			A1
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: completed the application controls summary matrix for the T&I division per request of M. Boehm.	1.6			A1
Imberger	Guido	GI	Senior Manager	12/4/2006	Saginaw - explain review notes to the Saginaw team	0.9			A1
Imberger	Guido	GI	Senior Manager	12/4/2006	Transition of status of the interim audit at Saginaw - discuss outstanding areas to be performed with K. Tau.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2006	Review of tax scope and materiality assignment.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2006	Preparation of final meeting details and attendance listing for the European Interim Closing Meetings.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2006	Preparing documents for presentation at the European Interim Closing Meeting.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/4/2006	Meeting with B. Welsh, M. Gryc and S. Sheckell to prepare for the closing meetings to take place in Paris.	3.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Lydek	Damian	DL	Staff	12/4/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	5.1			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Finalized documentation of the supplemental compensation accrual.	1.4			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Met with S. Kappler to obtain interim documentation for the capital leases.	1.6			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Reviewed interim substantive procedures for debt to determine status of review notes.	1.6			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Reviewed the capital lease walkthrough to prepare the interim client assistance request.	1.6			A1
Marold	Erick W.	EWM	Senior	12/4/2006	Corporate - Met with L. Schwandt to obtain interim audit status of accounts assigned to her.	1.7			A1
Marold	Erick W.	EWM	Senior	12/4/2006	E&S - Met with K. Barwin to discuss status of November visit (included reviewing the Workstream inventory procedures).	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/4/2006	Corporate - Reviewing the testing of the union training fund accrual.	2.6			A1
Miller	Nicholas S.	NSM	Manager	12/4/2006	Corporate - Reviewing the healthcare accrual testing	3.4			A1
Miller	Nicholas S.	NSM	Manager	12/4/2006	Packard - Meeting with M. Pikos to discuss various Packard testing status items, including fixed assets and accounts payable.	1.1			A1
Pacella	Shannon M.	SMP	Manager	12/4/2006	Revise instructions for International Summary Memo and send to TSRS France Team to complete.	0.6			A1
Pikos	Matthew C.	MCP	Senior	12/4/2006	Performing internal control testing on the fixed asset cycle at the Packard Division	0.2			A1
Pikos	Matthew C.	MCP	Senior	12/4/2006	Packard - Discussion with J. Soledad to request certain documents to complete the substantive testing of the fixed assets at the Packard Division. Additionally, discussed other fixed asset questions.	0.2			A1
Pikos	Matthew C.	MCP	Senior	12/4/2006	Performing substantive audit procedures on the accounts payable at the Packard Division	3.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/4/2006	Performing interim substantive audit procedures on the fixed asset balances at the Packard Division	6.8			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Discussing Workers' Compensation audit procedures with N. Miller.	0.4			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Discussing results of the 9/30/06 Workers Compensation Valuation with M. Fraylick.	0.6			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Obtaining additional support for the OPEB accrual from M. Fraylick.	0.6			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Obtaining support for reserves related to Life Insurance for OPEB participants.	0.7			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Obtaining support for auditing of the pension liability and State Street plan assets.	1.2			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Auditing the fair value of commodity trades.	1.3			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Obtaining and reviewing support for testing of participant data for the hourly & salary pension plans.	1.4			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Corporate Interim-Reviewing the 9/30/06 Corporate trial balance in order to determine which accounts still need to be audited.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/4/2006	Dayton Interim-Following-up on open items with C. Davies & R. Hamilton.	1.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/4/2006	E&C - Walked staff member through the tie-out of the inventory counts.	0.7			A1
Rothmund	Mario Valentin	MVR	Senior	12/4/2006	E&C - Answered questions regarding differences and open items.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	12/4/2006	Corporate Interim-Meeting with M. Gunkelman to discuss accrued liability reconciliations.	0.6			A1
Schwandt	Lisa N.	LNS	Staff	12/4/2006	Corporate Interim-Prepare copy of the International Pension Valuation binder.	1.4			A1
Schwandt	Lisa N.	LNS	Staff	12/4/2006	Corporate Interim-Performed interim audit procedures on debt, accrued liability, prepaid, and LSC corporate accounts.	6.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	12/4/2006	E&S Interim-Performed cutoff procedures for Mexican inventory for Rimir and Delnosa for documents received for updating.	0.8			A1
Sheckell	Steven F.	SFS	Partner	12/4/2006	Attend Interim Europe closing meetings	8.0			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	ACS - Discussed AP search for unrecorded liability and AP reconciliation process with N. Miller.	0.2			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	CORP - Discussed validation of hours used in union training fund accrual.	0.3			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	DPSS - Completed application control summary spreadsheet	1.3			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out Fitzgerald inventory counts	0.8			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out Needmore inventory counts	1.2			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out inventory counts for Kettering	1.7			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out Saginaw inventory counts	1.9			A1
Simpson	Emma-Rose S.	ESS	Staff	12/4/2006	E&C - Tied out Milwaukee inventory counts	2.1			A1
Simpson	Jamie	JS	Senior Manager	12/4/2006	Review of hours by division detail for OOS time from Jan-June for budget purposes.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/4/2006	Responding to email from M. Kearns regarding E&Y China status of E&C sites.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/4/2006	Time spent responding to E&Y China emails.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/4/2006	Time spent responding to E&Y Brazil email regarding interim testing.	0.8			A1
Stille	Mark Jacob	MJS	Senior	12/4/2006	Time spent documenting Integra-T walkthrough.	2.6			A1
Stille	Mark Jacob	MJS	Senior	12/4/2006	Testing of GM program change process	2.8			A1
Tau	King-Sze	KST	Senior	12/4/2006	Saginaw - Working on clearing review notes.	1.1			A1
Tau	King-Sze	KST	Senior	12/4/2006	Saginaw - Discussion with G. Imberger regarding outstanding tasks and audit status.	1.6			A1
Tau	King-Sze	KST	Senior	12/4/2006	Saginaw - Working on tooling documents received from Delphi.	1.8			A1
Tau	King-Sze	KST	Senior	12/4/2006	Saginaw - Reviewing interim audit workpapers.	4.5			A1
Tosto	Cathy I.	CIT	Partner	12/4/2006	Prepare for meeting on 12/6 regarding SALT issues	0.8			A1
Tosto	Cathy I.	CIT	Partner	12/4/2006	Time spent obtaining 2006 tax rate info for client.	0.4			A1
Yang	Jinglu	JY	Senior	12/4/2006	Discussed cash test of control with J. Hudson and R. Hof	1.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	12/4/2006	Worked on pension participant testing with A. Ranney	6.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Revisions to Steering international Instructions per G. Imberger.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Conference room scheduling for engagement team.	0.3			A1
Barber	Keith A.	KAB	Senior	12/5/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1030 for Q3 JE CAAT.	2.2			A1
Barber	Keith A.	KAB	Senior	12/5/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1440 for Q3 JE CAAT.	2.9			A1
Barwin	Kristen N.	KNB	Staff	12/5/2006	E&S - Tie and agree other income to Trial Balance	0.4			A1
Barwin	Kristen N.	KNB	Staff	12/5/2006	E&S - Clear review notes from M. Boehm regarding fixed asset control testing	3.1			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	DPSS Interim - Discussed application control testing documentation with E.R. Simpson.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	Discussed entity level controls, management documentation, and E&Y workplan preparation with N. Yang.	1.2			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	Review of year-end client assistance request for divisions.	0.5			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	Discussed year-end divisional audit procedures with N. Miller and E. Marold.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/5/2006	Accumulation of application control testing documentation from divisional audit teams.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Meet with D. Gustin to discuss open items relating to Accounts Receivable.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Travel time to Saginaw to perform interim procedures for the Steering Division.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Reviewed AWS file to ensure all worksteps were completed and signoff for interim work.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Completed open items for Accounts Receivable relating to interim work.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Worked on completing review notes relating to interim work for Inventory.	1.3			A1

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Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Worked on completing review notes relating to interim work for Fixed Assets.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-worked on alternate procedures for accounts receivable.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	12/5/2006	Steering-Worked on completing review notes relating to interim work for Accounts Receivable.	2.8			A1
Craig	Tashawna N.	TNC	Staff	12/5/2006	Saginaw - Met with M. O'Hare to discuss items necessary to complete interim testing of fixed assets.	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/5/2006	Saginaw - Interim Testing of Accounts Payable	2.1			A1
Craig	Tashawna N.	TNC	Staff	12/5/2006	Saginaw - Interim Testing of Fixed Assets	6.8			A1
Gerber	Katherine A.	KAA	Senior	12/5/2006	T&I - Update open items list and send to N. Miller.	0.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Review of interim workpapers related to significant inventory accounts, accruals, accounts payable/ACS reconciliations.	3.3			A1
Hegelmann	Julie Ann	JAH	Senior	12/5/2006	Revise budget to agree to workplan	0.7			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: discussed purchase accounting receivables and payables with E. Marold.	0.3			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: received requested documentation from L. Marx for testing of the elimination of allied A/R and A/P	0.3			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: created Hyperion schedule with balances for purchasing accounting receivable and payable for testing of elimination of allied accounts receivable and payable.	0.6			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: pulled balances from Hyperion for the capital surplus account to tie in for testing of elimination of allied investments.	0.6			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: randomly selected sample of Hyperion trial balances to tie into allied imbalance report to test for completeness of the report.	0.7			A1



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Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: Call with L. Marx to discuss questions relating to support received for the journal voucher to eliminate allied A/R and A/P.	0.8			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: meeting with E. Marold to discuss elimination of allied accounts receivable and payable and elimination of investments	0.9			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: worked on tie out of the consolidating journal voucher to eliminate investments.	2.4			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Corporate Interim: worked on tie out of the consolidating journal voucher to eliminate allied accounts receivable and payable	2.6			A1
Horner	Kevin John	KJH	Staff	12/5/2006	Packard Interim: worked on depreciation testing of fixed assets with M. Pikos.	0.4			A1
Horner	Kevin John	KJH	Staff	12/5/2006	T&I Interim: discussed extrapolation procedures for inventory test count tie out with M. Rothmund.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2006	Preparation of meeting notes from the European Interim Closing meeting.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2006	European Interim Closing meeting, UK section. In attendance: T. Timko, F. Degueldre, M. Conlon, S. Sheckell, B. Welsh and M. Gryc, N. Meredith, S. Bagworth, S. Harris and J. Parsons.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2006	European Interim Closing meeting, overall European Discussions. In attendance: T. Timko, F. Degueldre, M. Conlon, S. Sheckell, B. Welsh and M. Gryc.	2.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/5/2006	European Interim Closing meeting, France section. In attendance: T. Timko, F. Degueldre, M. Conlon, S. Sheckell, B. Welsh and M. Gryc, M. Stoessel, O. Desprez, H. Alami and S. Harris.	2.8			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Searched financial websites for the prime rate throughout 2006 and compared to interest reasonableness calculation.	0.6			A1

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Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Discussed with R. Reimink the out of balance adjustment on the debtor ledger related to allied investments.	0.9			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Reviewed with M. Boehm his comments related to the interim debt procedures.	0.9			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Updated trial balance based to identify reconciliations not obtained to date.	0.9			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Reviewed the Debtors allied investment elimination and investigated the out of balance adjustments.	1.2			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Performed the 90% test required by SFAS 13 related to capitalized leases.	1.3			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Reviewed SFAS 13 related to capital leases in consideration of Delphi's capitalized leases.	1.3			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Prepared an interim memo documenting procedures performed and accounting guidance related to Delphi's capitalized leases.	1.4			A1
Marold	Erick W.	EWM	Senior	12/5/2006	Corporate - Prepared an outline of year-end expectations regarding hours, meals, weekends, etc. based on discussions with M. Boehm, N. Miller and A. Ranney	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Reviewing the elimination of allied investment accounts on the Corporate books.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Going over review notes for the healthcare accrual with J. Nicol.	0.7			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Meeting with K. Coleman to discuss the payroll query used to generate the union training fund accrual.	0.9			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Reviewing the union training fund accrual workpapers.	1.8			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Corporate - Reviewing the healthcare accrual workpapers.	4.2			A1
Miller	Nicholas S.	NSM	Manager	12/5/2006	Packard - Meeting with M. Pikos to discuss various Packard testing status items, including fixed assets and accounts payable.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/5/2006	Packard - Reviewing the year-end client assistance listin for the Packard engagement.	1.1			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2006	Corporate-Met with K. Coleman regarding Union Training Fund Accrual.	0.7			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2006	Corporate-Met with S. Kappler regarding Healthcare Accrual.	1.2			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2006	Corporate-Cleared review notes regarding union training fund accrual.	3.4			A1
Nicol	Jeremy M.	JMN	Staff	12/5/2006	Corporate-Cleared review notes regarding healthcare accruals.	4.1			A1
Peterson	Christopher A.	CAP	Manager	12/5/2006	Meeting with M. Whiteman to test security and FX application controls.	1.8			A1
Pikos	Matthew C.	MCP	Senior	12/5/2006	Discussion with J. Soledad to request certain documents to complete the substantive testing of the fixed assets at the Packard Division. Additionally, discussed other fixe asset questions.	0.9			A1
Pikos	Matthew C.	MCP	Senior	12/5/2006	Performing substantive audit procedures on the accounts payable at the Packard Division	1.3			A1
Pikos	Matthew C.	MCP	Senior	12/5/2006	Performing interim substantive audit procedures on the fixed asset balances at the Packard Division	6.2			A1
Pikos	Matthew C.	MCP	Senior	12/5/2006	Performing interim substantive audit procedures on the fixed assets at the T&I division.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/5/2006	Corporate Interim-Discussing the Company's process to eliminate the allied investment account between debtor entities with E. Marold & N. Miller.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/5/2006	Corporate Interim-Auditing corporate balance sheet accounts for the interim audit.	5.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/5/2006	E&C - Attended meeting with M. Kloss to discuss differences between the final inventory report and the tag listing.	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/5/2006	E&C - Requested and received write-off data for AHG and E&C for the years 2005 and 2006.	0.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/5/2006	E&C - Analyzed data for AHG and E&C for the years 2005 and 2006.	2.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Rothmund	Mario Valentin	MVR	Senior	12/5/2006	E&C - Drafted e-mail with follow-up questions regarding the completeness and accuracy of data - requested explanation for the reasoning of pulling income statement account into the analysis, instead of inventory reserve release data.	0.7			A1
Sheckell	Steven F.	SFS	Partner	12/5/2006	Attend Interim Europe closing meetings	8.1			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with N. Miller regarding impact of SAS 70 on healthcare IBNR testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Review of pension international testing program.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Review of divisional year end client assistance list.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Review of pre-approval requests submitted by international teams.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with M. Kearns regarding E&Y China status for E&C sites.	0.3			A1
Stille	Mark Jacob	MJS	Senior	12/5/2006	Time spent documenting Integra-T walkthrough.	0.9			A1
Tau	King-Sze	KST	Senior	12/5/2006	Saginaw - Answering questions from D. Chamarro and S. Craig regarding review notes.	0.7			A1
Tau	King-Sze	KST	Senior	12/5/2006	Saginaw - Reviewing interim audit workpapers.	2.1			A1
Tau	King-Sze	KST	Senior	12/5/2006	Saginaw - Working on tooling documents received from Delphi.	2.4			A1
Tosto	Cathy I.	CIT	Partner	12/5/2006	Netherlands pre-approval - review template and engagement letter	0.3			A1
Tosto	Cathy I.	CIT	Partner	12/5/2006	Discuss agenda items for 12/6 meeting with T. Tamer	0.6			A1
Yang	Jinglu	JY	Senior	12/5/2006	Discussed cash test of control with J. Hudson and R. Hof	0.4			A1
Yang	Jinglu	JY	Senior	12/5/2006	Worked on pension participant testing with A. Ranney	3.2			A1
Yang	Jinglu	JY	Senior	12/5/2006	Worked on entity-level control test	4.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Review updates to Nov 2006 E&Y Audit Committee Slides per C. Waligorski.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with J. Simpson regarding North Central December 15 Soft Close.	0.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Calculation of standard bill rates with surcharges for use in updated Delphi Budget Status as of 12.1.06	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Preparation of Delphi budget status as of December 1, 2006 per J. Simpson.	1.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with J. Simpson regarding Independenc - Delphi Diesel Systems Pakistan (Private) Limited.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with E. Marold regarding Delphi E-Room.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with S. Sheckell and B. Skelton regarding Delphi PRA meeting.	0.2			A1
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Clear review notes related to Revenue testing from E. Marold	0.6			A1
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Meeting with M. Boehm and E. Marold regarding fixed asset selections	0.8			A1
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Create fixed asset open items list	1.2			A1
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Select fixed asset disposals and additions for substantive testing	3.6			A1
Beckman	James J.	JJB	Partner	12/6/2006	Meeting with various tax individuals regarding contingent state tax reserves	3.0			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	Corporate Interim - Researched FAS 13 to determine appropriate classification of Car Lease and evaluate calculation of fair value of minimum lease payments.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	Corporate Interim - Review of KECP workpapers and related discussions with E. Marold.	1.8			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	DPSS Interim - Attended walkthrough of 15 Key Controls meeting with C. Anderson, F. Wan, A. Gneisse (PwC) and B. Reed (PwC).	2.3			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	E&S Interim - Discussed management testing of fixed assets with K. Barwin	0.4			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	Edited entity level control workplan and reviewed management's documentation.	2.4			A1
Boehm	Michael J.	MJB	Manager	12/6/2006	Bi-weekly meeting with K. St. Romain, S. Herbst (PwC) and M. Fawcett to discuss internal control issues identified.	1.1			A1

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Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Meet with B. Prueter to discuss open items relating to interim work.	0.4			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-worked on inventory interim worksteps relating to physical inventories.	0.7			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Worked on completing review notes relating to interim work for Accounts Receivable.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Reviewed AWS file to ensure all worksteps were completed and signoff for interim work.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Worked on completing review notes relating to interim work for Inventory.	1.3			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Completed open items for Accounts Receivable relating to interim work.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	12/6/2006	Steering-Tied physical inventory counts to final inventory listing.	4.7			A1
Craig	Tashawna N.	TNC	Staff	12/6/2006	Saginaw - Interim testing of Tooling	2.4			A1
Craig	Tashawna N.	TNC	Staff	12/6/2006	Saginaw - Visited Plants 1, 6, and 7 to inspect a sample of fixed assets for interim testing	2.8			A1
Craig	Tashawna N.	TNC	Staff	12/6/2006	Saginaw - Interim testing of Fixed Assets	4.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/6/2006	AHG - Review of substantive interim workpapers.	8.2			A1
Hegelmann	Julie Ann	JAH	Senior	12/6/2006	404 - print control framework that contains E&Y comments regarding evidence (used for testing 404)	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: discussion with E. Marold regarding results of testing of elimination of allied investments	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: Call with B. Smith to discuss change in additional paid-in capital from end of year 2005 to September 2006	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: Call with L. Marx to discuss follow-up questions relating to testing of intercompany elimination.	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: agreed trial balance code selections into the Allied imbalance report	1.2			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: agreed accounts receivable and accounts payable amounts from the allied imbalance report to Hyperion.	1.3			A1

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Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: completed tie out of supporting documentation for testing of the elimination of allied accounts receivable and payable.	2.2			A1
Horner	Kevin John	KJH	Staff	12/6/2006	Corporate Interim: completed tie out of supporting documentation for testing of the elimination of allied investments.	2.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	T&I Interim: Call with J. Sienkiewicz to discuss status of shipping and receiving support for Moraine plant.	0.3			A1
Horner	Kevin John	KJH	Staff	12/6/2006	T&I Interim: pulled fixed asset and depreciation balances for M. Pikos for the depreciation reasonableness testing.	0.8			A1
Imberger	Guido	GI	Senior Manager	12/6/2006	Saginaw - Call with K. Tau regarding the status of interim work.	0.2			A1
Kelley	Daniel F.	DFK	Partner	12/6/2006	Meeting with J. Whitson, T. Tamer, J. Williams, J. Erickson, D. Kelley, S. Reddy, J. Beckman, and D. Olbrecht regarding state tax contingency reserve	1.1			A1
Kelley	Daniel F.	DFK	Partner	12/6/2006	Meeting with T. Tamer, M. Lewis, J. Erickson, and D. Kelley regarding APB 23 and NY ITC.	1.3			A1
Kennedy	Gareth L.	GLK	Manager	12/6/2006	Review Actuarial Reports from the clients external actuaries	2.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2006	Responding to various Delphi international e-mail questions.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2006	European Interim Closing meeting - overall discussions and closing. In attendance: M. Conlon, S. Sheckell, B. Welsh and M. Gryc.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2006	European Interim Closing meeting - Poland section. In attendance: M. Conlon, S. Sheckell, B. Welsh and M. Gryc, L. Lerch, L. Hadys David Lafleur, T. Misniakiewicz and V. Fagard.	2.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/6/2006	European Interim Closing meeting - Germany section. In attendance: T. Timko, M. Conlon, S. Sheckell, B. Welsh and M. Gryc, E. Rukes, B. Wegescheide, V. Fagard, W. Humbeckand C. Young.	3.6			A1
Lemay	Christian	CL	Senior Manager	12/6/2006	Review of actuarial report for Delphi's self insured coverages.	0.7			A1

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Lemay	Christian	CL	<b>Senior Manager</b>	12/6/2006	Discussion with G. Kennedy on key areas of focus for actuarial review.	0.3			A1
Lydek	Damian	DL	<b>Staff</b>	12/6/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	4.8			A1
Marold	Erick W.	EWM	<b>Senior</b>	12/6/2006	Corporate - Discussed with S. Kappler our selections for vehicle lease agreements.	0.8			A1
Marold	Erick W.	EWM	<b>Senior</b>	12/6/2006	Corporate - Discussed with J. Volek the adjustments recorded to balance I/C AP and AR on a consolidated basis.	1.3			A1
Marold	Erick W.	EWM	<b>Senior</b>	12/6/2006	Corporate - Review the engagement letter between Delphi and Jefferies & Company related to contingent fees.	1.7			A1
Marold	Erick W.	EWM	<b>Senior</b>	12/6/2006	E&S - Contacted G. Pham to discuss differences between E&Y prepared A/R aging and Delphi prepared A/R aging.	1.1			A1
Marold	Erick W.	EWM	<b>Senior</b>	12/6/2006	E&S - Reviewed fixed asset data provided to us by client and assisted in selecting items for testing.	1.1			A1
Marold	Erick W.	EWM	<b>Senior</b>	12/6/2006	Planning - Updated 15 Key Control matrix based on final comments from A. Krabill.	0.9			A1
Miller	Nicholas S.	NSM	<b>Manager</b>	12/6/2006	Corporate - Reviewing the union training fund accrual testing.	4.3			A1
Miller	Nicholas S.	NSM	<b>Manager</b>	12/6/2006	Corporate - Work on memo documenting the healthcare accrual.	4.9			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	12/6/2006	Corporate-Reviewed Key Employee Compensation Items.	1.4			A1
Nicol	Jeremy M.	JMN	<b>Staff</b>	12/6/2006	T&I-Cleared review notes regarding the financial statement close process.	4.1			A1
Pacella	Shannon M.	SMP	<b>Manager</b>	12/6/2006	Revised workpaper review matrix to be used by K.Cash to facilitate workpaper review status.	0.8			A1
Pikos	Matthew C.	MCP	<b>Senior</b>	12/6/2006	Performing interim substantive audit procedures on the fixed asset balances at the Packard Division	1.4			A1
Pikos	Matthew C.	MCP	<b>Senior</b>	12/6/2006	Performing internal control testing on the fixed asset cycle at the Packard Division	3.3			A1
Pikos	Matthew C.	MCP	<b>Senior</b>	12/6/2006	Performing interim substantive audit procedures on the fixed assets at the T&I division.	5.8			A1



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Ranney	Amber C.	ACR	Senior	12/6/2006	Corporate Interim-Discuss status of interim and plan for year-end with E. Marold, N. Miller & M. Boehm.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/6/2006	Corporate Interim-Obtaining support for the interim audit for significant balance sheet accounts.	1.1			A1
Ranney	Amber C.	ACR	Senior	12/6/2006	Corporate Interim-Testing pension participant data.	3.3			A1
Ranney	Amber C.	ACR	Senior	12/6/2006	Corporate Interim-Auditing derivative accounts on the balance sheet.	4.6			A1
Reddy	Smitha Pingli	SPR	Manager	12/6/2006	Meeting w/ J. Beckman, C. Tosto, D. Kelley, J. Erickson, J. Williams, T. Tamer, J. Whitson, and D. Olbrecht re: state tax reserves	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/6/2006	AHG - Followed-up on inventory write-off numbers from the Moraine/Delco plants, questioning the accuracy of data provided	0.9			A1
Sheckell	Steven F.	SFS	Partner	12/6/2006	Attend Interim Europe closing meetings	7.9			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Discussion with A. Ranney regarding pension participant data testing samples.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Discussion with S. Sheckell regarding pre-approval slides for AC meeting.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Preparation of slides for AC meeting on pre-approvals.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Preparation of 2007 budget summary.	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Discussion with M. Boehm regarding corporate framework comments.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Conf. call with S. Herbst, M. Faucett, K. St. Romaine and M. Boehm to discuss status of several IC areas.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/6/2006	Review of emails regarding warranty reserves for T&I.	0.5			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Answering questions that D. Chamarro and S. Craig had on review notes.	0.6			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Discussion with G. Imberger on outstanding tasks and audit status.	0.6			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Discussion with D. Huston and S. Hatch for final API adjustment.	1.3			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Working on tooling documents received from Delphi.	1.4			A1

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Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Auditing API adjustment.	2.8			A1
Tau	King-Sze	KST	Senior	12/6/2006	Saginaw - Working on clearing review notes.	2.8			A1
Tosto	Cathy I.	CIT	Partner	12/6/2006	Meeting with J. Whitson, T. Tamer, J. Williams, J. Erickson, D. Kelley, S. Reddy, J. Beckman, and D. Olbrecht regarding state tax contingency reserve	1.1			A1
Tosto	Cathy I.	CIT	Partner	12/6/2006	Meeting with T. Tamer, M. Lewis, J. Erickson, and D. Kelley regarding APB 23 and NY ITC.	1.3			A1
Yang	Jinglu	JY	Senior	12/6/2006	Meeting with J. Lamb and L. Criss on PP&E test of control	1.5			A1
Yang	Jinglu	JY	Senior	12/6/2006	Meeting with S. Smith regarding pension test	1.5			A1
Yang	Jinglu	JY	Senior	12/6/2006	Worked on pension participant testing with A. Ranney.	2.2			A1
Yang	Jinglu	JY	Senior	12/6/2006	Worked on entity-level control test	3.8			A1
Aquino	Heather	HRA	Client	12/7/2006	Coordination of printing of December AC book.	0.6			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Work on December AC book for revisions by J. Henning, S. Sheckell and K. Asher	1.1			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Correspondence with J. Janokowski regarding E&Y Mail Code.	0.1			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Correspondence with M. Sakowski regarding new cube number for phone installation.	0.1			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Conference room scheduling for engagement team.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Correspondence with E. Marold regarding Delphi E-Room.	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Correspondence with M. Sakowski regarding Updated MAC Addresses	0.2			A1
Aquino	Heather	HRA	Serving Associate						
Aquino	Heather	HRA	Client	12/7/2006	Conference call with S. Jackson and B. Moran regarding Delphi E-Room.	0.6			A1
Aquino	Heather	HRA	Serving Associate						

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Asher	Kevin F.	KFA	Partner	12/7/2006	Preparation and review of Audit Committee presentation.	3.1			A1
Barber	Keither A.	KAB	Senior	12/7/2006	SAP/JE - Execution of Company Codes 1810 and 2810 for Q1 & Q2 JE CAAT.	1.9			A1
Barber	Keither A.	KAB	Senior	12/7/2006	SAP/JE - Execution of Company Code 1440 for Q1 & Q2 JE CAAT.	2.4			A1
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Discuss fixed asset open items with R. Hofmann	0.6			A1
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Review fixed asset documents	0.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Corporate Interim - Discussed review notes related to Cash Receipts walkthrough with K. Horner and E. Marold.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Corporate Interim - Discussed AP Debit balance reserve with M. Hatzfeld and E. Marold	0.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Corporate Interim - Review of Corporate Car Lease program workpapers and related discussions with E. Marold.	1.9			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Corporate Interim - Met with D. Brewer, E. Marold, and M. Hartley (Callaway) to discuss reserve related to AP debits.	2.2			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	E&S Interim - Discussed PP&E procedures at E&S with J. Henning	0.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	E&S Interim - Reviewed client assistance requests related to PP&E testing for E&S division.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Met with N. Yang to discuss entity level control testing open items.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/7/2006	Reviewed and revised entity level workplan.	1.4			A1
Cash	Kevin L.	KLC	Partner	12/7/2006	Review of Internal Audit plans for update procedures at year end	0.7			A1
Cash	Kevin L.	KLC	Partner	12/7/2006	Review of ITGC working papers-Hyperion	3.4			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Worked on completing review notes relating to interim work for Fixed Assets.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-travel time to Saginaw to perform interim procedures for the Steering Division.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Worked on completing review notes relating to warranty reserve.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Tied physical inventory counts to final inventory listing.	0.8			A1

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Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Worked on completing review notes relating to interim work for Accounts Receivable.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Meet with L. Briggs to discuss DPSS transfer o receivables.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/7/2006	Steering-Worked on completing review notes relating to interim work for Inventory.	4.9			A1
Craig	Tashawna N.	TNC	Staff	12/7/2006	Saginaw - Met with L. Irrer to discuss open items for interim testing of Accounts Payable.	0.3			A1
Craig	Tashawna N.	TNC	Staff	12/7/2006	Saginaw - Met with M. O'Hare and P. O'Bee to discuss open items for interim testing of fixed assets	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/7/2006	Saginaw - Interim testing of Accounts Payable	2.8			A1
Craig	Tashawna N.	TNC	Staff	12/7/2006	Saginaw - Interim testing of Fixed Assets	5.2			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/7/2006	Discussion with E. Marold and M. Boehm to co-develop and coordinate divisional, corporate and ACS substantive audit approach related to trade AP.	1.2			A1
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Review of December 14 Audit Committee meeting materials	1.6			A1
Horner	Kevin John	KJH	Staff	12/7/2006	Corporate Interim: answered questions from E. Marold and M. Boehm relating to cash receipts and wire room	0.9			A1
Imberger	Guido	GI	Senior Manager	12/7/2006	Saginaw - Call with K. Tau regarding the status of interim work.	0.2			A1
Kennedy	Gareth L.	GLK	Manager	12/7/2006	Review Actuarial Reports from the clients external actuaries	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/7/2006	Review of European ASM's and other planning documents.	1.3			A1
Marold	Erick W.	EWM	Senior	12/7/2006	Corporate - Met with R. Riekink to discuss the debtor allied investment elimination entries and reviewed supporting documentation.	1.2			A1
Marold	Erick W.	EWM	Senior	12/7/2006	Corporate - Prepared discussion topics for post interim event.	1.4			A1
Marold	Erick W.	EWM	Senior	12/7/2006	Corporate - Attended a meeting with M. Boehm, E. Marold, D. Brewer and his consultant related to AP debi balances.	2.3			A1
Marold	Erick W.	EWM	Senior	12/7/2006	Corporate - Finalized documentation and prepared a memo related to contingent fees for professional services.	2.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/7/2006	Time spent in relation to setting up the Delphi/E&Y E-Room	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/7/2006	Corporate - Meeting K. Coleman to discuss the Union Training Fund accrual - understanding how we can rely on the payroll queries used to develop the accrual.	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/7/2006	Corporate - Meeting with S. Kappler to discuss the healthcare accrual process, including how retiree claims are segregated from active claims.	1.8			A1
Miller	Nicholas S.	NSM	Manager	12/7/2006	Corporate - Preparing a memo discussing how claims flow through healthcare providers and are separated by active vs. retiree.	3.9			A1
Pacella	Shannon M.	SMP	Manager	12/7/2006	Revised workpaper review matrix to be used by K.Cash to facilitate workpaper review status.	0.8			A1
Pikos	Matthew C.	MCP	Senior	12/7/2006	Performing interim substantive audit procedures on the fixed assets at the T&I division.	3.9			A1
Pikos	Matthew C.	MCP	Senior	12/7/2006	Performing test of controls procedures on the fixed asset cycle at the T&I Division.	4.1			A1
Ranney	Amber C.	ACR	Senior	12/7/2006	Corporate Interim-Auditing corporate balance sheet accounts for the interim audit.	10.1			A1
Sheckell	Steven F.	SFS	Partner	12/7/2006	Attend Interim Europe closing meetings	6.1			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Discussion with H. Aquino and S. Sheckell regarding AC slides.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Conf. call with A. Ranney to discuss technology summary and participant data testing.	0.5			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Coordination of Mexico interim status conf. call	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Time spent responding to international emails.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Review of TSRS planning memo.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/7/2006	Review of technology summary.	1.2			A1
Stille	Mark Jacob	MJS	Senior	12/7/2006	Time spent documenting Integra-T walkthrough.	2.3			A1
Stille	Mark Jacob	MJS	Senior	12/7/2006	Time spent documenting IT2 walkthrough.	3.8			A1
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Discussion with G. Imberger regarding outstanding tasks and audit status.	0.4			A1

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Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Discussion with B. Prueter and PwC regarding tooling testing that will be performed by PwC.	0.7			A1
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Discussion with D. Huston and S. Hatch for final API adjustment.	0.9			A1
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Working on tooling documents received from Delphi.	1.2			A1
Tau	King-Sze	KST	Senior	12/7/2006	Saginaw - Auditing API adjustment.	1.6			A1
Yang	Jinglu	JY	Senior	12/7/2006	Discussed cash test of control with B. Dotson	0.6			A1
Yang	Jinglu	JY	Senior	12/7/2006	Meeting with J. Lamb and L. Criss on PP&E test of control	0.8			A1
Yang	Jinglu	JY	Senior	12/7/2006	Discussed cash test of control with J. Hudson and R. Hof	1.8			A1
Yang	Jinglu	JY	Senior	12/7/2006	Worked on PP&E test of control	2.2			A1
Yang	Jinglu	JY	Senior	12/7/2006	Worked on Cash test of control	2.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Coordination and delivery of December AC presentation copies to T. Bishop.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Review and revise Delphi budget status as of 12.1.06	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Obtain Mexico int'l deliverables and TSRS workpapers per J. Simpson.	0.3			A1
Barber	Keith A.	KAB	Senior	12/8/2006	SAP/JE - Rollforward issues of Company Codes 1030., 2100 and 2120 for Q1 & Q2 JE CAAT.	1.3			A1
Barber	Keith A.	KAB	Senior	12/8/2006	SAP/JE - Execution of Company Codes 1030., 2100 and 2120 for Q1 & Q2 JE CAAT.	2.1			A1
Barber	Keith A.	KAB	Senior	12/8/2006	SAP/JE - Rollforward issues of Company Codes 1220 and 1230 for Q1 & Q2 JE CAAT.	2.3			A1
Barwin	Kristen N.	KNB	Staff	12/8/2006	E&S - Clear review notes related to Accounts Receivable from E. Marold	2.4			A1
Barwin	Kristen N.	KNB	Staff	12/8/2006	E&S - Document other income costs and agree to Trial Balance	2.8			A1
Boehm	Michael J.	MJB	Manager	12/8/2006	E&S Interim - Provided A. Krabill an update related to E&S status.	0.5			A1
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-Roundtrip travel time to Saginaw to perform interim procedures for the Steering Division.	1.1			A1
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-Worked on completing review notes relating to warranty reserve.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-Worked on completing review notes relating to interim work for Accounts Receivable.	2.1			A1
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-Worked on completing review notes relating to interim work for Inventory.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	12/8/2006	Steering-worked on inventory interim worksteps relating to physical inventories.	2.3			A1
Craig	Tashawna N.	TNC	Staff	12/8/2006	Saginaw - Met with K. Tau and M. O'Hare to discuss CWIP open items	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/8/2006	Saginaw - Interim testing of Accounts Payable	1.2			A1
Craig	Tashawna N.	TNC	Staff	12/8/2006	Saginaw - Interim testing of Fixed Assets	6.7			A1
Horner	Kevin John	KJH	Staff	12/8/2006	Corporate Interim: sent request to B. Dotson to determine why a credit was made to an expense account for a cash receipt from the cash receipts walkthrough.	0.3			A1
Horner	Kevin John	KJH	Staff	12/8/2006	Corporate Interim: Call with L. Marx to discuss status of open inquiry relating to elimination of headquarters allied accounts receivable and payable imbalance.	0.4			A1
Horner	Kevin John	KJH	Staff	12/8/2006	Corporate Interim: sent request to S. Kappler regarding cash receipt from walkthrough to determine why receipt was credited to an expense account.	0.4			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: sent follow-up inquiry to M. Austin to find out status to question about recording of sales for pay-on-production items.	0.3			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: worked with M. Pikos to determine maintenance and repair expense for fixed asset testing.	0.4			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: discussion with M. Pikos regarding CMM cut-off testing.	0.6			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: organized detail and sent request to J. Sienkiewicz in order to get resolution to cut-off testing issues for CMM location.	0.6			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: Call with M. Austin regarding pay-on-consumption relationships with GM	0.6			A1
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: completed inventory observation coverage schedule for T&I per N. Miller.	1.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/8/2006	T&I Interim: worked on CMM cut-off testing for receipt after the physical inventory.	1.4			A1
Kennedy	Gareth L.	GLK	Manager	12/8/2006	Review Actuarial Reports from the clients external actuaries	3.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/8/2006	Travel time from Paris from the European Interim Closing Meeting.	8.0			A1
Miller	Nicholas S.	NSM	Manager	12/8/2006	Corporate - Call with J. Simpson to discuss various topics including corporate workers' comp reserves, healthcare claims, and the union training fund accrual.	0.8			A1
Miller	Nicholas S.	NSM	Manager	12/8/2006	Corporate - Work on interim testing of the corporate healthcare accrual.	4.9			A1
Pacella	Shannon M.	SMP	Manager	12/8/2006	Discuss with J. Simpson agenda for upcoming TSRS Status meeting	0.8			A1
Pikos	Matthew C.	MCP	Senior	12/8/2006	Performing interim substantive audit procedures on the fixed asset balances at the Packard Division	1.1			A1
Pikos	Matthew C.	MCP	Senior	12/8/2006	Performing internal control testing on the fixed asset cycle at the Packard Division	1.9			A1
Pikos	Matthew C.	MCP	Senior	12/8/2006	Performing test of controls procedures on the fixed asset cycle at the T&I Division.	1.9			A1
Pikos	Matthew C.	MCP	Senior	12/8/2006	Performing interim substantive audit procedures on the fixed assets at the T&I division.	2.0			A1
Ranney	Amber C.	ACR	Senior	12/8/2006	Corporate Interim-Auditing corporate balance sheet accounts for the interim audit.	7.4			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Corporate Interim-Preparing a log of International Accounting Memos.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Corporate Interim-Updating DGL Lead sheet for accounts added to various lead sheets.	2.9			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Corporate Interim-Preparing lead sheets for Definite Lived Intangible Assets and Accounts Receivable.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Corporate Interim-Updating lead sheets for accrued liabilities and prepaids.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	12/8/2006	Quarterly Review-Discussing testing of Q3 pension valuations.	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/8/2006	Attend Interim Europe closing meetings	5.9			A1
Simpson	Jamie	JS	Senior Manager	12/8/2006	Discussion with N. Miller regarding Corporate status.	0.6			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/8/2006	Discussion with S. Pacella regarding TSRS status meeting agenda.	0.8			A1
Stille	Mark Jacob	MJS	Senior	12/8/2006	Meeting with E. Rowe to discuss O/S processes for Integra-T and IT/2	1.2			A1
Stille	Mark Jacob	MJS	Senior	12/8/2006	Time spent documenting Integra-T walkthrough.	1.2			A1
Stille	Mark Jacob	MJS	Senior	12/8/2006	Reviewed Management's testing of the treasury applications (IT2/Integra-T).	1.7			A1
Stille	Mark Jacob	MJS	Senior	12/8/2006	Time spent documenting IT2 walkthrough.	3.2			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Discussion with D. Huston for final API adjustment.	0.6			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Discussion with G. Imberger on outstanding tasks and audit status.	0.6			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Answering questions from D. Chamarro and S. Craig regarding review notes.	0.9			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Working on clearing review notes.	0.9			A1
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Reviewing interim audit workpapers.	1.3			A1
Yang	Jinglu	JY	Senior	12/8/2006	Discussed cash test of control with J. Hudson and R. Hof	1.1			A1
Yang	Jinglu	JY	Senior	12/8/2006	Worked on pension participant testing with A. Ranney	3.2			A1
Yang	Jinglu	JY	Senior	12/8/2006	Worked on entity-level control test	3.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/9/2006	Work on total hours by division for month of November.	0.7			A1
Aquino	Heather	HRA	Client Serving Associate	12/9/2006	Coordination of PRA preparation meeting.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with Germany regarding Engagement Letter per A. Krabill.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Provide copies of Revised ASMs - Chassis & Packard - Shanghai per J. Simpson.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Coordination of Delphi E-Room conference call with B. Moran, A. Krabill, E. Marold and H. Aquino.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence regarding confirmation of D. Sherbin meeting per J. Simpson.	0.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with A. Krabill and E. Marold regarding Delphi E-Room.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with S. Sheckell and K. Asher regarding Fx Cash Flow Hedge PowerPoint.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence regarding details of FTT meeting per S. Sheckell.	0.5			A1
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Preparation of Fx Cash Flow Hedge PowerPoint per S. Sheckell.	1.2			A1
Barber	Keither A.	KAB	Senior	12/11/2006	SAP/JE - Rollforwards for Q1 and Q2 confirmed - Created documentation to deliver to engagement team.	2.8			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Create open items list	0.8			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Review Workstream material from D. Winslow	0.8			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Discuss Workstream valuation with D. Winslow	1.4			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Clear review notes regarding A/R reserve review notes	1.8			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Trace E&S cycle count inventory Workstream documentation	2.2			A1
Barwin	Kristen N.	KNB	Staff	12/11/2006	E&S - Clean up revenue worksteps	2.4			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	E&S Interim - Provided status update to A. Krabill and E. Marold regarding E&O reserves.	0.3			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	E&S Interim - Reviewed AR confirmation testing and discussed related documentation with E. Marold.	1.3			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	Review of open items in Entity Level control testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	Follow-up with M. Fawcett regarding open items in Entity Level control testing.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	Provided updates regarding 15 Key Control testing to N. Miller, M. Hatzfeld and M. Kearns	0.7			A1
Boehm	Michael J.	MJB	Manager	12/11/2006	Review of agenda related to year-end divisional audit team meeting on 12/12/06.	0.3			A1
Cash	Kevin L.	KLC	Partner	12/11/2006	Review of ITGC working papers and agenda for TSRS status update meeting	3.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Chamarro	Destiny D.	DDC	Staff	12/11/2006	Steering-Communication with B. Krauseneck and B. Prueter discussing physical inventory documentation.	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	12/11/2006	404 - Begin reviewing evidence documentation on client control framework, comparing controls to client workpapers for Q3	0.6			A1
Hegelmann	Julie Ann	JAH	Senior	12/11/2006	Prepare documentation for tax team kick-off meeting with all of tax team (Federal, International and State and Local)	2.0			A1
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Review Audit Committee materials in preparation for 12 14 meeting	1.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: Call with S. Bratberg to discuss authorization procedures for changes to the price master file.	0.3			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: discussion with E. Marold regarding findings of cash receipt entry from walkthrough.	0.3			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: discussed tie out of corporate trial balance with L. Schwandt.	0.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: discussed tie out of intercompany accounts on the corporate trial balance with E. Marold.	0.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: Call with B. Dotson to discuss cash receipt question relating to entry to record cash receipt.	0.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: pulled allied investment account balances from Hyperion to tie out the corporate trial balance.	0.4			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: updated tick marks on corporate trial balance for intercompany elimination entries.	0.8			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Corporate Interim: updated supporting documentation for testing of consolidating journal voucher to eliminate allied investments.	1.2			A1
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: tied out supporting documentation for pass-by shipment selection.	0.6			A1
Horner	Kevin John	KJH	Staff	12/11/2006	T&I Interim: received and reviewed response from M. Austin relating to question on GM pay-on-production sales agreements.	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Kearns	Matthew R.	MRK	Senior	12/11/2006	E&C - Assisting E&Y staff personnel with substantive audit questions	1.1			A1
Kearns	Matthew R.	MRK	Senior	12/11/2006	E&C - Preparing interim SOX testing open items list for client	2.4			A1
Kearns	Matthew R.	MRK	Senior	12/11/2006	E&C - Preparing investment SOX testing	2.8			A1
Kearns	Matthew R.	MRK	Senior	12/11/2006	E&C - Reviewing revenue process SOX testing prepared by E&Y staff	3.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Finalization of slides for the December 12 FTT meeting.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Working with E. Marold to arrange for the E-room tool to be used to share information with the division.	0.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Conference call with B. Moran, E. Marold and H. Aquino to discuss use of the E-Room tool for the E&S divisional audit.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Review of the summary of the European Interim Closing Meeting.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Review of accounting memo to determine which should be provided to international teams.	1.4			A1
Lydek	Damian	DL	Staff	12/11/2006	ACS - Performing the Accounts Payable (AP) Computer Assisted Audit Technique (CAAT) procedures for Delphi using the reports from the AP system.	1.1			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Corporate - Selected vendors with debit balances for testing and communicated selection to D. Brewer accordingly.	1.3			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Corporate - Discussed with J. Harbaugh the procedures to be performed by the Corporate team related to AP Debit Balances.	1.6			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Corporate - Selected pre-petition vendor settlements for testing and communicated selection to D. Brewer.	1.7			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Planning - Accessed the Delphi E-Room and read the users guide.	1.6			A1
Marold	Erick W.	EWM	Senior	12/11/2006	Planning - Prepared an agenda for Tuesday's planning meeting and revised based on comments.	1.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/11/2006	Corporate - Review of interim corporate audit workpapers for warranty and healthcare accrual.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/11/2006	Corporate - Review of Corporate derivative work.	4.2			A1
Miller	Nicholas S.	NSM	Manager	12/11/2006	Participation in a call to discuss the 15 key controls at T&I.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	12/11/2006	E&C - Reviewed the internal control testing and the substantive testing of fixed assets to develop an updated open items list.	2.8			A1
Saimoua	Omar Issam	OIS	Staff	12/11/2006	E&C - Updated the open items list for the accounts payable and AR reserve	2.9			A1
Saimoua	Omar Issam	OIS	Staff	12/11/2006	E&C - Updated the open items list for accounts receivable	3.2			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	Corporate Interim-Performed interim audit procedures on Prepaid account workpapers.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	Corporate Interim-Formatted Lead sheets for accounts in AWS with Lead Sheets attached.	2.7			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	Corporate Interim-Formatted the DGL Lead sheet for all updates to various accounts and for uniformity.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	E&S Interim-Performed cutoff procedures for Mexican Inventory plants for documentation received from the client.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	12/11/2006	International-Reviewed International Accounting Memo for inclusiveness and existence.	0.5			A1
Sheckell	Steven F.	SFS	Partner	12/11/2006	Summarize international closing meetings	2.4			A1
Simpson	Jamie	JS	Senior Manager	12/11/2006	Review of agenda for team meeting to discuss YE procedures.	0.5			A1
Stille	Mark Jacob	MJS	Senior	12/11/2006	Discussion with S. Pacella regarding GM testing.	0.6			A1
Stille	Mark Jacob	MJS	Senior	12/11/2006	Time spent testing GM program change process.	2.2			A1
Stille	Mark Jacob	MJS	Senior	12/11/2006	Time spent selecting sample of GM new users testing.	2.4			A1
Stille	Mark Jacob	MJS	Senior	12/11/2006	Documentation of Treasury (Integra-t, IT2) walkthroughs	2.8			A1
Yang	Jinglu	JY	Senior	12/11/2006	Discussed fixed assets impairment with W. Tilotti	0.3			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Yang	Jinglu	JY	Senior	12/11/2006	Discussed fixed assets outstanding issues with J. Lamb	0.4			A1
Yang	Jinglu	JY	Senior	12/11/2006	Discussed cash issues with client R. Hof, J. Hudson and S. Philips	0.6			A1
Yang	Jinglu	JY	Senior	12/11/2006	Worked on cash test of control procedures	0.7			A1
Yang	Jinglu	JY	Senior	12/11/2006	Performed pension participant testing	1.2			A1
Yang	Jinglu	JY	Senior	12/11/2006	Worked on filing workpapers in Corporate AWS file	1.8			A1
Yang	Jinglu	JY	Senior	12/11/2006	Worked on corporate fixed asset interim testing	2.2			A1
Yang	Jinglu	JY	Senior	12/11/2006	Worked on Entity level Test of control procedures	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with J. Simpson regarding total hours b division per J. Simpson.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Work on total hours by division per J. Simpson.	1.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Print and log E&S-Delphi Deutschland Stadeln Germany internal audit report received.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with J. Simpson and S. Sheckell regarding China closing meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with UK regarding Delphi Engagement Letter.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Preparation of binder tabs per A. Krabill for Europe international closing meeting materials.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Coordination of Preparation for Delphi PRA Meeting.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with J. Hasse and S. Sheckell regarding availability for meeting with C. Riedy.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with L. Schwandt and J. Simpson regarding arrangements on 12/18 for PRA meeting details.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with M. Sakowski regarding status of Updated MAC Addresses for team.	0.2			A1

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Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/12/2006	Preparation of summary of Y/E Close meetings per S. Sheckell.	0.3			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/12/2006	Assist S. Sheckell, O. Saimoua, N. Yang and J. Henning with technical matters.	0.9			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/12/2006	Revisions to Fx hedge PowerPoint per S. Sheckell.	0.9			A1
Barber	Keith A.	KAB	<b>Senior</b>	12/12/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1220 for Q3 JE CAAT.	2.8			A1
Barber	Keith A.	KAB	<b>Senior</b>	12/12/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1230 for Q3 JE CAAT.	2.8			A1
Barwin	Kristen N.	KNB	<b>Staff</b>	12/12/2006	E&S - Clear review notes for Accounts Receivable Reserve	0.6			A1
Barwin	Kristen N.	KNB	<b>Staff</b>	12/12/2006	E&S - Clean up worksteps related to revenue	2.2			A1
Barwin	Kristen N.	KNB	<b>Staff</b>	12/12/2006	E&S - Request and review fixed asset documents	2.8			A1
Barwin	Kristen N.	KNB	<b>Staff</b>	12/12/2006	E&S - Review Revenue Sarbanes Oxley Testing	3.8			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/12/2006	E&S Interim - Review of the resolution of interim open items in TOC and substantive audit procedures.	3.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/12/2006	Walked A. Krabill through entity level testing approach.	1.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/12/2006	Review of year-end audit workprogram, rollforward procedures related to TOC, and journal entry testing	3.2			A1
Ford	David Hampton	DHF	<b>Staff</b>	12/12/2006	Packard - Worked on supporting shipping accrual lag period - looked at the source data, made selections to test it, recalculated the lag and documented the work.	3.2			A1
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	12/12/2006	Conversation with A. Krabill, J. Simpson, M. Boehm, N. Miller and E. Marold relative to developing extent of rollforward substantive audit procedures from interim audit date to 12/31/06.	1.4			A1
Hegelman	Julie Ann	JAH	<b>Senior</b>	12/12/2006	Status meeting debrief with C. Tosto.	0.2			A1
Henning	Jeffrey M.	JMH	<b>Partner</b>	12/12/2006	E&C - discuss status of interim audit with J. Brooks and M. Hatzfeld	0.6			A1

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Horner	Kevin John	KJH	Staff	12/12/2006	Corporate Interim: discussion with E. Marold regarding payroll account balances.	0.4			A1
Horner	Kevin John	KJH	Staff	12/12/2006	Corporate Interim: payroll meeting with J. Lamb and E. Marold.	0.7			A1
Horner	Kevin John	KJH	Staff	12/12/2006	T&I Interim: meeting with N. Miller to discuss GM pay-on-production agreements.	0.6			A1
Horner	Kevin John	KJH	Staff	12/12/2006	T&I Interim: Updated inventory memo for response received from C. Tompkins relating to GM pay-on-production relationships.	1.2			A1
Imberger	Guido	GI	Senior Manager	12/12/2006	Saginaw - Synch most recent AWS to the Server and obtain an overview regarding the status of the interim on the basis of these data.	0.7			A1
Imberger	Guido	GI	Senior Manager	12/12/2006	Saginaw - Meeting with A. Krabill, J. Simpson, E. Marold, N. Miller, and M. Boehm to discuss further audit steps in Delphi Corp audit.	2.9			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	AHG - Preparing consolidated application control testing schedule.	0.6			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	E&C - Internal Meeting with M. Hatzfeld, O. Saimoua and M. Rothmund to discuss E&C audit status.	2.4			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	E&C - Reviewing interim investment work performed by staff personnel	2.6			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	E&C - Attending an internal meeting with A. Krabill, J. Simpson, E. Marold, N. Miller, M. Boehm, A. Ranney, and G. Imberger to discuss audit status and future procedures	2.8			A1
Kearns	Matthew R.	MRK	Senior	12/12/2006	E&C - Reviewing application consolidated application control schedule.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Working with E. Marold to arrange for the E-room tool to be used to share information with the division.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Meeting with M. Boehm to review the entity level testing program and data request.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Follow-up on matters discussed in the European interim closing meetings.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Preparation of workpapers from the European Interim Closing meeting.	1.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Meeting with C. Tosto and T. Tamer to discuss the status of the return to provision review and various corporate tax items.	0.6			A1



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Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Meeting with J. Simpson, M. Boehm, N. Miller, M. Kearns, G. Imberger, A. Ranney, E. Marold to discuss several audit matters effecting all of the divisions as well as several corporate audit issues.	2.2			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Corporate - Met with J. Lamb and K. Horner to identify payroll accounts that meet audit scope.	1.3			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Corporate - Reviewed the CAAT prepared by TSRS for Dacor AP and identified pre-petition liabilities.	1.7			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Corporate - Review liabilities subject to compromise procedures and communicated open items to Delphi.	1.8			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Entered example client assistance request into the Delphi ERoom.	1.4			A1
Marold	Erick W.	EWM	Senior	12/12/2006	Planning meeting with E. Marold, A. Ranney, M. Boehm, N. Miller, A. Krabill, J. Simpson, G. Imberger, and M. Kearns to discuss year-end procedures.	3.1			A1
Miller	Nicholas S.	NSM	Manager	12/12/2006	Corporate - Review of interim corporate audit workpapers for warranty and healthcare accrual.	1.9			A1
Miller	Nicholas S.	NSM	Manager	12/12/2006	Team meeting to discuss various topics, including divisional timing, journal entry reviews, DACOR testing and more. Included A. Krabill, J. Simpson, M. Boehm, E. Marold, G. Imberger, A. Ranney and M. Kearns.	3.0			A1
Ranney	Amber C.	ACR	Senior	12/12/2006	Corporate Interim-Meeting with R. Balgenorth, to discuss testing of hourly participant data for pension valuation.	1.2			A1
Ranney	Amber C.	ACR	Senior	12/12/2006	Corporate Interim-Meeting with E. Marold, M. Boehm, N. Miller, M. Kearns, A. Krabill & J. Simpson to discuss open interim items.	2.4			A1
Ranney	Amber C.	ACR	Senior	12/12/2006	Corporate Interim-Performing testing of derivatives as of 9/30/06.	5.4			A1
Reddy	Smitha Pingli	SPR	Manager	12/12/2006	Discussion w/ D. Kirvan re: SBT add-back of IRC 59(e) expenditures	0.7			A1

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Rothmund	Mario Valentin	MVR	Senior	12/12/2006	E&C - Attended a meeting with M. Hatzfeld and M. Kearns to discuss the current status of the divisions, the open items that still need to be addressed, as well as assembling a list of deliverables that we would still need from the client.	2.3			A1
Rothmund	Mario Valentin	MVR	Senior	12/12/2006	E&C - Performed independent control testing procedure relating to cut-off. (Received documentation for five shippers/five receivers and reviewed documentation, as well as performed procedures on the sample, as outlined in AWS.)	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/12/2006	E&C - Performed a review of the raw material price test, including follow-up questions relating to significant price increases and open items related to the documentation provided.	3.8			A1
Saimoua	Omar Issam	OIS	Staff	12/12/2006	Corporate - Performed a research project for J. Henning relating to new accounting updates on Management compensation disclosure.	3.1			A1
Saimoua	Omar Issam	OIS	Staff	12/12/2006	E&C - Met with M. Hatzfeld, M. Rothmund and M. Kearns to develop an update on E&C status and open items to be communicated to the client.	2.5			A1
Saimoua	Omar Issam	OIS	Staff	12/12/2006	E&C - Performed audit related work on the CIP area of fixed assets.	4.6			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	Corporate Interim-Researched Hyperion for information for the Foreign Exchange Rate testing.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	Corporate Interim-Performed interim audit procedures on the financially troubled supplier list.	1.8			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	Corporate Interim-Performed interim audit procedures on foreign exchange rates and FX Lead.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	Corporate Interim-Performed interim audit procedures on debt workpapers.	2.9			A1
Schwandt	Lisa N.	LNS	Staff	12/12/2006	International-Transferred and printed the international PowerPoint presentation from the networked computer.	0.3			A1
Sheckell	Steven F.	SFS	Partner	12/12/2006	Prepare for Audit Committee meeting	1.6			A1

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Sheckell	Steven F.	SFS	Partner	12/12/2006	Review status with A. Krabill and J. Simpson	1.9			A1
Sheckell	Steven F.	SFS	Partner	12/12/2006	Review budgets year to date	1.6			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with R. Reimink regarding worker's compensation meeting.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with A. Krabill regarding international meetings.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Review of China agenda for interim closing call.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Review of China fees/hours budgets.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Conf. call with H. Brown (E&Y China) to discuss agenda for closing call and China fees.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with A. Krabill, E. Marold, N. Miller, M. Boehm, G. Imberger and M. Kearns and A. Ranney regarding YE testing procedures.	1.7			A1
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with M. Boehm regarding application control testing.	0.5			A1
Tosto	Cathy I.	CIT	Partner	12/12/2006	Review revisions to workplan/budget with L. DeMers and discuss approach discussion with audit team	0.3			A1
Tosto	Cathy I.	CIT	Partner	12/12/2006	Follow-up with A. Krabill on issues to be discussed with S. Sheckell - state tax reserves, and prepare agenda regarding same	0.6			A1
Yang	Jinglu	JY	Senior	12/12/2006	Discussed fixed assets outstanding issues with J. Lamb	1.1			A1
Yang	Jinglu	JY	Senior	12/12/2006	Worked on corporate fixed asset testing	1.2			A1
Yang	Jinglu	JY	Senior	12/12/2006	Worked on filing workpapers in the corporate AWS file	1.8			A1
Yang	Jinglu	JY	Senior	12/12/2006	Performed pension participant data testing	3.1			A1
Yang	Jinglu	JY	Senior	12/12/2006	Performed Entity level Test of control procedures	0.8			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Conference room scheduling for engagement team.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Correspondence with J. Henning and A. Krabill regarding summary of Y/E meetings.	0.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Correspondence with S. Sheckell regarding confirmation of Delphi PRA meeting.	0.1			A1

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Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/13/2006	Correspondence with E. Marold, J. Henning, K. Asher and S. Sheckell regarding Delphi PIE.	0.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/13/2006	Creation of additional binder tab for European closing meeting per A. Krabill.	0.2			A1
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/13/2006	Miscellaneous activities such as providing assistance to engagement team.	0.9			A1
Asher	Kevin F.	KFA	<b>Partner</b>	12/13/2006	Preparation for Audit Committee meeting.	3.1			A1
Barber	Keith A.	KAB	<b>Senior</b>	12/13/2006	JE update meeting for Q4 procedures with E. Marold, J. Simpson, C. Peterson and S. Pacella	0.7			A1
Barber	Keith A.	KAB	<b>Senior</b>	12/13/2006	SAP/JE - Discussion with Roger Hale regarding the SAI system settings around RFC.	1.1			A1
Barber	Keith A.	KAB	<b>Senior</b>	12/13/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1030 for Q3 JE CAAT.	2.4			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	Corporate Interim - Met with N. Yang to obtain an update on PP&E and cash TOC and substantive audit procedures.	0.7			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	E&S Interim - Call with M. Wilkes regarding 15 Key Control walkthrough	0.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	E&S Interim - Conversation with R. Hofmann regarding PP&E audit request status.	0.5			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	E&S Interim - Coordination of E&S Maintenance & Expense testing.	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	E&S Interim - Review of AR Reserve workpapers	0.6			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	E&S Interim - Participated in walkthrough of 15 Key Controls with R. Jobe, C. Riedl, M. Wilkes, and A. Krabill.	1.1			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	Walked J. Henning through intended entity level control testing approach.	0.3			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	Preparation of entity level control test program for use b international team and incorporation into international SRM.	0.7			A1
Boehm	Michael J.	MJB	<b>Manager</b>	12/13/2006	Preparation of entity level control audit requests and related communication to M. Fawcett.	0.8			A1

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Boehm	Michael J.	MJB	Manager	12/13/2006	TSRS Coordination - Revisions to application control testing matrix based on meetings with P. Wardrope and J. Simpson	0.4			A1
Boehm	Michael J.	MJB	Manager	12/13/2006	TSRS Coordination - Met with P. Wardrope and J. Simpson to discuss SAP application control testing.	1.3			A1
DeMers	Laurie A.	LAD	Senior Manager	12/13/2006	Delphi - discussion with C. Tosto regarding tax team scheduling conflict.	1.2			A1
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Worked on supporting shipping accrual lag period - looked at the source data and made selections to test it, recalculated the lag and documented the work accordingly.	2.1			A1
Gerber	Katherine A.	KAA	Senior	12/13/2006	T&I - Coordinate timing to complete interim procedures	0.2			A1
Harbaugh	James M.	JMH	Senior	12/13/2006	ACS - Reviewing Management control testing memos	1.3			A1
Harbaugh	James M.	JMH	Senior	12/13/2006	ACS- Discussing ACS status with M. Hatzfeld	2.1			A1
Harbaugh	James M.	JMH	Senior	12/13/2006	ACS - Meeting with D. Brewer regarding ACS interim procedures	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2006	E&C - Review of international summaries from E&Y Detroit meetings with E&Y international teams conducted prior week, for purposes of identifying significant items related to E&C division.	2.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2006	Packard - Review of international presentations provided by E&Y international teams to E&Y Detroit to summarize relevant information to Packard division for purposes of closing meeting with AFD and FD.	1.8			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2006	Participation in call with D. Bayles and PwC relative to testing strategy to validate 15 key controls at Packard at 12/31/06.	1.9			A1
Henning	Jeffrey M.	JMH	Partner	12/13/2006	E&S - Finalize review of quarterly review work	1.0			A1
Henning	Jeffrey M.	JMH	Partner	12/13/2006	Finalize review of Thermal division quarterly workpapers	0.8			A1
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: updated revenue cycle test of controls spreadsheet for results of price change testing.	0.3			A1

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Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: received support from requests for price change testing from S. Bratberg and tied out supporting documentation.	0.9			A1
Horner	Kevin John	KJH	Staff	12/13/2006	Corporate Interim: sent request to J. Lamb for reconciliations from ACS for payroll tax accounts.	0.2			A1
Horner	Kevin John	KJH	Staff	12/13/2006	Corporate Interim: discussions with J. Hegelmann to determine if tax team has done any work on payroll tax accounts.	0.3			A1
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: pulled sync from AWS of the Packard engagement.	0.2			A1
Kearns	Matthew R.	MRK	Senior	12/13/2006	E&C - Reviewing inventory SOX testing prepared by E&Y staff	2.3			A1
Kearns	Matthew R.	MRK	Senior	12/13/2006	E&C - Preparing and testing warranty reserves as part of interim procedures	3.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	E&S status update discussions with J. Henning, E. Marold and M. Boehm.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Conference call with M. Boehm, R. Jobe, M. Fawcett, certain PwC and E&S division ICC personnel for the ICC group and PwC to discuss how the 15 key controls have been implemented at the E&S division.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Preparation of workpapers from the European Interim Closing meeting.	1.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Conference call update with D. Kelley, C. Tosto and S. Sheckell to discuss the status of various tax related items.	0.9			A1
Marold	Erick W.	EWM	Senior	12/13/2006	Corporate - Drafted a summary memo regarding AP debit balances.	1.6			A1
Marold	Erick W.	EWM	Senior	12/13/2006	Corporate - Discussed with J. Harbaugh the status of our AP Debit balance testing.	1.8			A1
Marold	Erick W.	EWM	Senior	12/13/2006	E&S - Reviewed open items with K. Barwin.	1.1			A1
Marold	Erick W.	EWM	Senior	12/13/2006	E&S - Went over review notes related to A/R reserves with K. Barwin.	1.1			A1
Marold	Erick W.	EWM	Senior	12/13/2006	Met with TSRS to discuss year-end timing expectations for journal entry testing.	1.2			A1
Marold	Erick W.	EWM	Senior	12/13/2006	Prepared a summary of conclusions reached during Tuesday's planning meeting.	1.2			A1

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Marold	Erick W.	EWM	Senior	12/13/2006	Worked with K. Barber to revise journal entry output based on meeting discussions.	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/13/2006	Corporate - Meeting with J. Simpson and A. Ranney to discuss data testing for the various employee cost programs, including healthcare, workers comp, OPEB and pension.	1.1			A1
Pacella	Shannon M.	SMP	Manager	12/13/2006	Meeting with J. Simpson, E. Marold, K. Barber and C. Peterson to discuss NSJE update and procedures to be performed for Q3 and Q4.	0.7			A1
Ranney	Amber C.	ACR	Senior	12/13/2006	Corporate Interim-Obtaining support for testing of derivative transactions from the client.	1.8			A1
Ranney	Amber C.	ACR	Senior	12/13/2006	Corporate Interim-Testing commodity trades to supporting detail.	3.6			A1
Ranney	Amber C.	ACR	Senior	12/13/2006	Corporate Interim-Auditing corporate balance sheet accounts as of 9/30/06.	3.9			A1
Ranney	Amber C.	ACR	Senior	12/13/2006	Dayton Interim-Preparing workpapers for Partner review.	0.6			A1
Reddy	Smitha Pingli	SPR	Manager	12/13/2006	Discussion w/ C. Tosto re: Michigan employee leasing structure	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/13/2006	Research re: Michigan employee leasing structure determinations.	0.9			A1
Reddy	Smitha Pingli	SPR	Manager	12/13/2006	Discussion w/ T. Mitchell re: Michigan statutory language and history.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	12/13/2006	Preparation of email to J. Beckman re: employee leasing issue.	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/13/2006	E&C - Performed an analysis of finished goods, broken down in its individual cost components compared to the charges on the P&L	3.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/13/2006	E&C - Reviewed activity 7- Inventory -Independent testing and performed procedures on open-items ,such as inventory capitalization, cut-off, cycle counts & inventory compilation and API test of controls.	6.6			A1
Saimoua	Omar Issam	OIS	Staff	12/13/2006	AHG - Reviewed the AWS file for any work steps not signed on for the SAS 65 and independent testing.	5.2			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	12/13/2006	E&C - Met with J. Yurk to discuss the payroll process and prepared an open items list.	2.2			A1
Saimoua	Omar Issam	OIS	Staff	12/13/2006	E&C - Performed audit related work to the master file change in the payroll process.	2.5			A1
Schwandt	Lisa N.	LNS	Staff	12/13/2006	Corporate Interim-Performed interim audit procedures on the financially troubled supplier list.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	12/13/2006	Corporate Interim-Performed interim audit procedures on foreign exchange rate testing.	4.9			A1
Schwandt	Lisa N.	LNS	Staff	12/13/2006	E&S Interim-Performed cutoff procedures on Mexican inventory workpapers.	1.0			A1
Sheckell	Steven F.	SFS	Partner	12/13/2006	Review China fees and discuss China fees with B. Thelen	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Review of Delphi's extended disability methodology.	0.7			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with N. Miller and A. Ranney regarding corporate employee cost reserves (worker's comp, healthcare, OPEB, extended disability).	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with A. Ranney regarding Dayton interim open items.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with K. St. Romain regarding scheduling of status meetings and topics to discuss.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Coordination of international interim calls.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Meeting with P. Wardrope and M. Boehm regarding application control testing.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with E. Marold, K. Barber, S. Pacella and C. Peterson regarding finalization of Q1-Q3 JE testing and YE testing approach/timing.	1.1			A1
Tosto	Cathy I.	CIT	Partner	12/13/2006	Follow-up with S. Reddy on SALT issue for employee leasing company, contingent tax reserves	0.3			A1
Tosto	Cathy I.	CIT	Partner	12/13/2006	Call with S. Sheckell, D. Kelley, and A. Krabill regarding various items for yearend	0.9			A1
Wardrope	Peter J.	PJW	Senior	12/13/2006	Downloaded SAP application control testing documentation from PwC website	0.6			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Wardrope	Peter J.	PJW	Senior	12/13/2006	Met with audit team to discuss scope of SAP application controls testing work	0.8			A1
Wardrope	Peter J.	PJW	Senior	12/13/2006	Documented review of PwC SAP application control testing documentation	1.6			A1
Wardrope	Peter J.	PJW	Senior	12/13/2006	Reviewed PwC SAP application control testing documentation	2.6			A1
Yang	Jinglu	JY	Senior	12/13/2006	Discussed fixed assets outstanding issues with J. Lamb	0.3			A1
Yang	Jinglu	JY	Senior	12/13/2006	Discussed cash issues with R. Hof, J. Hudson and S. Philips.	0.8			A1
Yang	Jinglu	JY	Senior	12/13/2006	Worked on corporate cash test of control procedures	1.3			A1
Yang	Jinglu	JY	Senior	12/13/2006	Discussed fixed assets impairment with W. Tilotti	1.6			A1
Yang	Jinglu	JY	Senior	12/13/2006	Worked on corporate fixed assets testing	1.6			A1
Yang	Jinglu	JY	Senior	12/13/2006	Performed pension data testing	1.8			A1
Yang	Jinglu	JY	Senior	12/13/2006	Documented Entity level Test of control procedures	0.6			A1
Asher	Kevin F.	KFA	Partner	12/14/2006	Preparation the Audit Committee meeting	2.2			A1
Asher	Kevin F.	KFA	Partner	12/14/2006	Attendance at the Audit Committee meeting	4.0			A1
Barber	Keith A.	KAB	Senior	12/14/2006	Per request of N. Miller, compiled a list of inventory reports based off SAP data provided by the client.	1.4			A1
Barber	Keith A.	KAB	Senior	12/14/2006	SAP/JE - Execution of Updated logic and filters for Company Code 2860 for Q3 JE CAAT.	1.9			A1
Barber	Keith A.	KAB	Senior	12/14/2006	SAP/JE - Execution of Updated logic and filters for Company Code 1440 for Q3 JE CAAT.	2.7			A1
Barber	Keith A.	KAB	Senior	12/14/2006	SAP/JE - Execution of Updated logic and filters for Company Code 2800 for Q3 JE CAAT.	2.7			A1
Beckman	James J.	JJB	Partner	12/14/2006	Account planning meeting and review of issues related to ELC for Delphi	2.9			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Corporate Interim - Met with A. Ranney to discuss audit approach with regard to Minority Interest Liability.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Corporate Interim - Met with L. Schwandt to discuss testing procedures for AP Debit Balance Reserves.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/14/2006	E&S Interim - Status update call with M. McWhorter, R Hofmann, and R. Jobe.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	E&S Interim - Review of AR Reserve workpapers.	1.3			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Review of Phase 2 testing schedule for PwC and related followup with ICC group regarding status of fixed asset testing.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Preparation of summary of recorded/unrecorded audit adjustments to date for J. Henning in preparation for meeting with T. Timko.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/14/2006	Preparation of divisional summary of PP&E/Tooling testing status for J. Henning in preparation of meeting with T. Timko.	1.1			A1
DeMers	Laurie A.	LAD	Senior Manager	12/14/2006	Delphi - 2.1 - Tax team planning meeting with D. Kelley, C. Tosto, K. Keown, and S. Ferguson to discuss Delphi background, audit matters, and scoping.	2.1			A1
DeMers	Laurie A.	LAD	Senior Manager	12/14/2006	Delphi - 2.1 - Tax team planning meeting with D. Kelley, C. Tosto, K. Keown, S. Ferguson and joined by K. Asher and S. Sheckell to further discuss Delphi background, audit matters, and scoping.	0.6			A1
Ferguson	Stephen J.	SJF	Executive Director	12/14/2006	Meet w/ K. Keown to discuss tax provision matters	0.2			A1
Ferguson	Stephen J.	SJF	Executive Director	12/14/2006	Conference call w/ D. Kelley, C. Tosto, K. Asher & othe Delphi audit team members to discuss planning for year-end tax provision	1.7			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Audit Committee meeting precall with B. Brust and related preparation	1.1			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Audit Committee preparation for in person meeting	1.2			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Preparation for and attendance at Audit Committee meeting	2.9			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Bi-weekly status update with T. Timko, B. Thelen, et. al	0.3			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	E&C - Prep for and meeting with J. Brooks to discuss status of interim and European results	1.7			A1
Henning	Jeffrey M.	JMH	Partner	12/14/2006	E&S - Preparation for and participation in interim status call	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Review status of current year 404 testing and year end planning considerations with D. Bayles	0.5			A1
Kearns	Matthew R.	MRK	Senior	12/14/2006	AHG - Reviewing SOX testing at AHG prepared by E&Y staff	2.3			A1
Kearns	Matthew R.	MRK	Senior	12/14/2006	E&C - Performing SOX testing on warranty reserve process	3.8			A1
Keown	Karen M.	KMK	Senior Manager	12/14/2006	Delphi Account Team Meeting to Discuss Audit Process Provision, FIN 48, and Timing and Staffing for Engagement. Attending: D. Kelley, C. Tosto, K. Keown, S. Ferguson, and L. Demers.	1.8			A1
Keown	Karen M.	KMK	Senior Manager	12/14/2006	Meet with S. Ferguson to Discuss Staffing for Delphi	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Arranging various meetings with Delphi.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review of financial statement close audit approach - ETBR to Hyperion.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review of interim DPSS divisional workpapers.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	E&S - Preparation for and participation in interim status call	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review of the ICC scoping memo.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review status of current year 404 testing and year-end planning considerations with D. Bayles	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Preparation of workpapers from the European Interim Closing meeting.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Preparation of material and the agenda for the bi-weekly status update meeting with the Company.	1.2			A1
Marold	Erick W.	EWM	Senior	12/14/2006	Corporate - Prepared agenda for meeting with D. Brewer.	1.6			A1
Marold	Erick W.	EWM	Senior	12/14/2006	Corporate - Investigated Eurodollar loans assumed by Delphi	1.9			A1
Marold	Erick W.	EWM	Senior	12/14/2006	Corporate - Investigated differences between supporting schedules and GL balance related to pre-petition liabilities.	2.7			A1

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Marold	Erick W.	EWM	Senior	12/14/2006	Corporate - Met with D. Brewer to review documentation prepared by Delphi related to our AP debit balance testing.	2.7			A1
Miller	Nicholas S.	NSM	Manager	12/14/2006	Corporate - Review of interim corporate audit workpapers for warranty and healthcare accrual.	0.3			A1
Miller	Nicholas S.	NSM	Manager	12/14/2006	Corporate - Call with B. Murray to understand why amounts were transferred out of pre-petition accruals for the union training fund.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/14/2006	Corporate - Time spent making and communicating the sample selection for the healthcare data testing.	2.2			A1
Pacella	Shannon M.	SMP	Manager	12/14/2006	Discussion with P. Wardrope to discuss status on application control review of PwC's work.	0.5			A1
Peterson	Christopher A.	CAP	Manager	12/14/2006	NSJE CAAT update meeting with E. Marold, J. Simpson, and K. Barber.	0.8			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Corporate Interim-Updating the international cash program for revisions.	0.2			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Corporate Interim-Drafting pension participant data testing memo.	0.4			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Corporate Interim-Auditing corporate balance sheet accounts as of 9/30/06.	0.6			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Corporate Interim-Discussing testing of assumptions used in the Watson Wyatt Q2 & Q3 Pension/OPEB valuations with J. Simpson	0.7			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Dayton Interim-Preparing workpapers for Partner review.	0.5			A1
Ranney	Amber C.	ACR	Senior	12/14/2006	Dayton Interim-Finalizing confirmation testing results.	0.8			A1
Reddy	Smitha Pingli	SPR	Manager	12/14/2006	Discussion re: Michigan employee leasing structure issues w/ C. Tosto, J. Beckman, and D. Kelley.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	12/14/2006	Discussion re: follow-up points w/ J. Beckman and C. Tosto.	0.3			A1
Reddy	Smitha Pingli	SPR	Manager	12/14/2006	Account planning meeting w/ C. Tosto, D. Kelley, L. DeMers, T. Squires, and J. Beckman	2.2			A1

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Rothmund	Mario Valentin	MVR	Senior	12/14/2006	AHG - Attended a meeting with L. Maynrich and T. Yankee to walk through the E&Y audit approach for the AHG division. Also went through the split of TB 181 (AHG TB) to analyze what incremental audit procedures E&Y needs to perform.	2.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/14/2006	AHG - Prepared and sent an open item list to the client to request these schedules.	3.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/14/2006	E&C - Received documentation on the open item list and tied the documentation into the lead schedule (inventory cut-off, inventory capitalization).	2.2			A1
Saimoua	Omar Issam	OIS	Staff	12/14/2006	AHG - Completed the SAS 65 and independent testing for both the Fixed asset and payroll in the control testing	4.3			A1
Saimoua	Omar Issam	OIS	Staff	12/14/2006	E&C - Closed up open items in the Financial statement close process control testing.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Meeting with M. Gunkelman to discuss interest rates on DIP Term Loan and Revolver for debt workpapers.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Performed interim audit procedures on foreign exchange rate testing.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Meeting with M. Everett to discuss the financially troubled supplier list.	0.9			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Performed interim audit procedures on the financially troubled supplier list.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Updated the Accounting Memos Binder for located documents, and updated the respective lead sheets.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	12/14/2006	Corporate Interim-Performed interim audit procedures on the debt workpapers to update for information gathered regarding interest rates.	2.4			A1
Sheckell	Steven F.	SFS	Partner	12/14/2006	Preparation for Audit Committee meeting and discussion with Chair.	2.5			A1
Sheckell	Steven F.	SFS	Partner	12/14/2006	Attend Audit Committee meeting	4.0			A1
Sheckell	Steven F.	SFS	Partner	12/14/2006	Attend tax review meeting	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with S. Sheckell regarding status of corporate interim audit.	0.5			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with A. Ranney regarding Dayton interim workpapers.	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with S. Pacella regarding budget to actual for TSRS.	0.3			A1
Squires	Trisha C.	TCS	Partner/Principal	12/14/2006	Attend account planning meeting	2.0			A1
Stille	Mark Jacob	MJS	Senior	12/14/2006	Discussion with S. Pacella regarding open items/questions on GM testing, Treasury, and DGL.	0.4			A1
Stille	Mark Jacob	MJS	Senior	12/14/2006	Documentation of Treasury (Integra-T, IT2) walkthroughs	2.1			A1
Stille	Mark Jacob	MJS	Senior	12/14/2006	Time spent testing GM new user process.	2.2			A1
Stille	Mark Jacob	MJS	Senior	12/14/2006	Time spent testing GM program change process.	2.6			A1
Tanner	Andrew J.	AJT	Senior Manager	12/14/2006	Meeting with S. Pacella and C. Peterson to prepare for TSRS update meeting	1.2			A1
Tosto	Cathy I.	CIT	Partner	12/14/2006	Discuss SALT tax contingency reserve with J. Beckman, S. Reddy and D. Kelley	0.6			A1
Tosto	Cathy I.	CIT	Partner	12/14/2006	Audit planning meeting with L. Demers, D. Kelley, S. Reddy, J. Beckman, S. Ferguson, and K. Keown	1.9			A1
Wardrope	Peter J.	PJW	Senior	12/14/2006	Documented review of PwC SAP application control testing documentation	2.6			A1
Yang	Jinglu	JY	Senior	12/14/2006	Discussed cash issues with R. Hof, J. Hudson and S. Philips.	0.2			A1
Yang	Jinglu	JY	Senior	12/14/2006	Discussed pension issues with S. Smith	0.2			A1
Yang	Jinglu	JY	Senior	12/14/2006	Completed pension participant data testing	7.6			A1
Asher	Kevin F.	KFA	Partner	12/15/2006	Preparation and attendance at audit status meeting	3.5			A1
Harbaugh	James M.	JMH	Senior	12/15/2006	ACS - Reconciling from our AP CAAT to divisional trial balances	1.4			A1
Henning	Jeffrey M.	JMH	Partner	12/15/2006	Review Management's testing of ACS processes	1.3			A1
Henning	Jeffrey M.	JMH	Partner	12/15/2006	Bi-weekly status update with T. Timko, B. Thelen et. al	1.8			A1
Imberger	Guido	GI	Senior Manager	12/15/2006	Saginaw - Review of AP file received from ACS team and reconcile to Trial Balance of Saginaw as of interim date.	0.4			A1

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Imberger	Guido	GI	Senior Manager	12/15/2006	Saginaw - Review of information received on book to physical difference due to physical inventory at Saginaw and Athens.	0.4			A1
Kearns	Matthew R.	MRK	Senior	12/15/2006	E&C - Meeting with N. Saad to discuss Hyperion to SAI reconciliation	0.7			A1
Kearns	Matthew R.	MRK	Senior	12/15/2006	E&C - Meeting with B. Hoeppner to discuss financial statement close open items	1.1			A1
Kearns	Matthew R.	MRK	Senior	12/15/2006	E&C - Reviewing financial statement close SOX testing performed by E&Y personnel	3.3			A1
Kearns	Matthew R.	MRK	Senior	12/15/2006	E&C - Preparing year-end PBC list	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Review of the ICC scoping memo.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Meeting with K. Romain to discuss the 2006 ICC scoping memo.	1.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Preparation of international tax instructions.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Preparation of material and the agenda for the bi-weekly status update meeting with the Company.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Bi-weekly status meeting with T. Timko, J. Williams, S. Kihn, T. Tamer, K. Asher, J. Henning and M. Hatzfeld.	1.3			A1
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Meeting with K. Asher, J. Simpson and M. Hatzfeld to prepare for the bi-weekly status update with the Company.	0.8			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Discussion with J. Simpson regarding the timing of payroll audit procedures.	0.7			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Discussion with A. Ranney regarding the C&A debit balance and settlement with GM.	0.8			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Prepared agenda for meeting with G. Dantzer.	0.8			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Met with G. Dantzer to discuss identified differences within pre-petition account balances.	1.2			A1
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Updated debt workpapers related to Eurodollar borrowings.	1.2			A1
Marold	Erick W.	EWM	Senior	12/15/2006	E&S - Organized workpapers for A. Krabill's review.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/15/2006	E&S - Meeting with J. Henning to discuss final notes related to Q3.	0.8			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Corporate - Meet with A. Ranney to discuss the reserve process for Collins & Aikman Accounts Receivable.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Corporate - Call with B. Holleman to discuss procedures to be performed in order to rely on the CARDS payroll system.	0.6			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Corporate - Tying out the reported pre-petition amounts from prior year for the union training fund accrual to the actual amounts included in the pre-petition account reconciliation.	0.8			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Corporate - Review of files from Delphi Docket to understand the court support for the transfer of pre-petition funds for the union training fund accrual.	2.2			A1
Miller	Nicholas S.	NSM	Manager	12/15/2006	Packard - Review of Q3 workpapers with M. Hatzfeld.	1.0			A1
Rothmund	Mario Valentin	MVR	Senior	12/15/2006	AHG - Cleared open notes on the Q3 workpaper.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/15/2006	E&C - Reviewed and performed audit procedures, relating to activity 9 - substantive audit, such as finalizing the finished good price test. In additional work has been performed on the inventory compilation.	5.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/15/2006	E&C - Performed cut-off procedures relating to the open items.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	12/15/2006	E&C - Reviewed the Revenues and Expenditures control testing steps in AWS for signoffs and un-performed steps.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	12/15/2006	E&C - prepare the year end PBC list for all accounts	4.2			A1
Schwandt	Lisa N.	LNS	Staff	12/15/2006	Corporate Interim-Updated the Accounting Memos Binder for located documents, and updated the respective lead sheets.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/15/2006	Corporate Interim-Performed interim audit procedures on debt workpapers.	4.5			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	12/15/2006	E&S Interim-Performed cutoff procedures for Mexican Inventory plants for documentation received from the client.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	12/15/2006	Reviewed International Accounting Memos for inclusiveness and existence.	0.4			A1
Sheckell	Steven F.	SFS	Partner	12/15/2006	Review China fees and discuss China fees with B. Thelen	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with S. Kihn regarding liabilities subject to compromise.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with S. Kihn regarding pension/OPEB accounting.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with A. Krabill regarding agenda for status meeting with T. Timko.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with M. Hatzfeld, A. Krabill and K. Asher regarding agenda for status meeting with T. Timko.	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with E. Marold regarding journal entry testing scope for Q4.	0.3			A1
Stille	Mark Jacob	MJS	Senior	12/15/2006	Discussion with S. Mullan regarding Hyperion Heat tool and security extracts.	0.3			A1
Tau	King-Sze	KST	Senior	12/15/2006	Saginaw - Auditing API reserve.	3.9			A1
Yang	Jinglu	JY	Senior	12/15/2006	Discussed pension issues with S. Smith	0.2			A1
Yang	Jinglu	JY	Senior	12/15/2006	Discussed cash issues with R. Hof, J. Hudson and S. Philips.	0.9			A1
Yang	Jinglu	JY	Senior	12/15/2006	Worked on documenting workpapers in AWS	1.1			A1
Yang	Jinglu	JY	Senior	12/15/2006	Performed pension participant data testing	5.8			A1
Imberger	Guido	GI	Senior Manager	12/16/2006	Saginaw - Review of planning documents (Understand the business, combined risk assessment) for the Steering Division.	0.6			A1
Imberger	Guido	GI	Senior Manager	12/16/2006	Saginaw - Review of workpapers related to the physical inventory observations in Saginaw and Athens.	1.1			A1
Imberger	Guido	GI	Senior Manager	12/16/2006	Review of fixed assets workpapers for Saginaw - Interim.	2.1			A1
Imberger	Guido	GI	Senior Manager	12/17/2006	Review inventory workpapers for interim audit Saginaw	3.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/17/2006	Research re: Michigan business purpose and income re-allocation tax cases.	0.8			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Reddy	Smitha Pingli	SPR	Manager	12/17/2006	Preparation of email to T. Mitchell and D Kirvan re: research on Michigan business purpose and income re-allocation tax cases.	0.3			A1
Asher	Kevin F.	KFA	Partner	12/18/2006	Review of audit risk areas at interim	2.5			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	DPSS Interim - Review of XM Agreements	0.7			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	DPSS Interim - Review of AR Confirmation results and follow-up with D. Langford.	0.8			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	E&S Interim - Call with R. Hofmann to discuss timing o PP&E audit requests.	0.4			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	E&S Interim - Review of management testing of PP&E	0.8			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	Documented Corporate Governance, Ethics Line, and CAS entity level controls.	0.8			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	Met with M. Fawcett and N. Yang to discuss open items in entity level control testing.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	Met with M. Fawcett, K. St. Romain, and S. Herbst (PwC) for internal control status update meeting.	1.2			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	TSRS Coordination - Review of Hyperion FX testing with L. Schwandt	1.2			A1
Boehm	Michael J.	MJB	Manager	12/18/2006	TSRS Coordination - Preparation of memo to document procedures performed regarding eTBR to Hyperion reconciliation.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Meeting with G. Imberger to discuss open items relating to interim work for inventory.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Meeting with V. Zolinski and S. Hatch to discuss documents needed to perform inventory cut off.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Completed inventory cut off procedures relating to physical inventories observed.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Completed review notes relating to interim work for fixed assets.	1.9			A1
Chamarro	Destiny D.	DDC	Staff	12/18/2006	Steering-Completed review notes relating to interim work for inventory.	3.6			A1
Donahue	Robert M.	RMD	Senior Manager	12/18/2006	Conference call with C. Tosto and J. Simpson regarding coordination of preparation of Forms 5500 for pension/welfare benefit plans.	0.4			A1

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Donahue	Robert M.	RMD	Senior Manager	12/18/2006	Email correspondence with J. Simpson and R. Maethner regarding copies of prior year Forms 5500.	0.4			A1
Ford	David Hampton	DHF	Staff	12/18/2006	Packard - Performed testing on freight IBNR calculation	0.9			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Meeting with J. Jurasik to discuss open item for AR reserves	0.3			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Meeting with P. Saxena to discuss warranty reserve	0.4			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Meeting with C. Aquino to test Billings Reserve	0.7			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Meeting with D. Greenbury to discuss AR reserves	0.7			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Testing rebills for interim tooling procedures	1.8			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Documenting warranty reserve explanations	2.4			A1
Gerber	Katherine A.	KAA	Senior	12/18/2006	T&I - Following-up on open items for AR reserve testing	2.5			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/18/2006	E&C - Discussion with J. Brooks to apprise him of statu of E&Y European audit procedures.	1.5			A1
Imberger	Guido	GI	Senior Manager	12/18/2006	Saginaw - Preparation of email regarding Accounts Payable reconciliation (ACS and Division).	0.2			A1
Imberger	Guido	GI	Senior Manager	12/18/2006	Saginaw - Discussion with D. Chamarro regarding statu of their work and giving instructions how to proceed.	0.6			A1
Kearns	Matthew R.	MRK	Senior	12/18/2006	E&C - Preparing and reviewing year-end PBC list for substantive audit.	3.6			A1
Kearns	Matthew R.	MRK	Senior	12/18/2006	E&C - Reviewing interim PP&E test of control testing	3.7			A1
Kirvan	David M.	DMK	Senior Manager	12/18/2006	Review employee leasing info related to provision.	0.3			A1
Kirvan	David M.	DMK	Senior Manager	12/18/2006	Discussion with S. Reddy regarding employee leasing issue.	0.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Meeting with S. Sheckell and J. Burns to discuss the status of our review of the 142 valuation memo and other valuation topics.	0.7			A1

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Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Preparation for meeting with J. Burns from the E&Y valuation group.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Review of the latest draft of the Delphi materiality/scoping memo.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Meeting with K. Romain, S. Herbst and J. Simpson to discuss comment on the Delphi 404 materiality/scope memo.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Status update with S. Sheckell.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Status update with M. Boehm regarding internal control matters.	0.5			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Review of Q3 journal entry detail provided by K. Barber and provided comments regarding revisions.	1.1			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Reviewed year-to-date wire room transactions and discussed activity with D. Brewer.	1.3			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Met with G. Dantzler and J. Lamb to discuss AP debit balance reclassifications.	1.7			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Searched for financially troubled vendors with debit balances.	1.8			A1
Marold	Erick W.	EWM	Senior	12/18/2006	Corporate - Updated test of control workprogram related to interim testing procedures.	2.1			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Corporate - Follow-up with S. Kappler regarding the healthcare data testing.	0.2			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Corporate - Meeting with A. Ranney to discuss the status of the derivatives testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Corporate - Review of how regression analysis is calculated for hedge effectiveness testing, and understanding the outputs of the regression analysis.	1.3			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Corporate - Work on derivatives summary memo.	1.9			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Status meeting with SOX team including M. Fawcett, K. St. Romain, S. Herbst, J. Simpson and M. Boehm.	1.0			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	Packard - Scheduling of a meeting with C. Zerull and J. Reidy to discuss international topics.	0.4			A1

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Miller	Nicholas S.	NSM	Manager	12/18/2006	Packard - Preparation and delivery of the client assistance listing for Packard.	0.7			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	T&I - Preparation of a sync file for T&I prior to going to the division.	0.2			A1
Miller	Nicholas S.	NSM	Manager	12/18/2006	T&I - Preparation and sending of the T&I year-end client assistance listing.	0.6			A1
Pacella	Shannon M.	SMP	Manager	12/18/2006	Preparation of email to France team providing information on the requirements for the NSJE procedures.	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/18/2006	Discussion w/ D. Kirvan re: Michigan employee leasing company.	0.2			A1
Reddy	Smitha Pingli	SPR	Manager	12/18/2006	Update w/ J. Beckman re: Michigan employee leasing company.	0.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	Tied out the AHG inventory balances to the crosscharge from TB 181	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	AHG - Worked on the inventory reserve workpaper	2.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	AHG - Prepared the AR Reserve workpapers	2.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	E&C - Sent additional questions to the client regarding the additional cut-off documentation provided to E&C.	0.4			A1
Saimoua	Omar Issam	OIS	Staff	12/18/2006	AHG - Performed audit related procedures to the Fixed asset	3.5			A1
Saimoua	Omar Issam	OIS	Staff	12/18/2006	AHG - Prepared a year end PBC list for the AHG division	4.5			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Corporate Interim-Updated the Pension Client Assistance List for Form 5500's that were received.	1.2			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Corporate Interim-Updated the 8K Binder for recently filed documents.	1.6			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Corporate Interim-Inquiring of bank accounts and obtaining documents from various Delphi employees regarding reconciliations and statements.	1.7			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Corporate Interim-Updated the Accounting Memos Binder for documents missing.	3.2			A1
Schwandt	Lisa N.	LNS	Staff	12/18/2006	Coordination of arrival of B. Skelton, B. Devitt, and J. Burns to Delphi HQ.	1.3			A1
Sheckell	Steven F.	SFS	Partner	12/18/2006	Discuss valuation procedures with J. Burns, E&Y valuation.	1.1			A1

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Sheckell	Steven F.	SFS	Partner	12/18/2006	Review communications with global team	0.9			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Preparation for call with C. Tosto and B. Donahue regarding 5500's.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Discussion with B. Donahue and C. Tosto regarding 5500 preparation.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Discussion with S. Sheckell regarding Corporate interim status.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Meeting with K. St. Romain, M. Fawcett, S. Herbst, N. Miller and M. Boehm regarding 404 status (SAS 70's, corporate framework, status of PP&E and tooling testing)	1.2			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Discussion with S. Sheckell regarding China fees.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/18/2006	Review of draft agendas for Brazil and Mexico for audit status calls.	0.8			A1
Stille	Mark Jacob	MJS	Senior	12/18/2006	Meeting with R. Hof and C. Courtade to discuss review process for Integra-T and IT2.	0.7			A1
Stille	Mark Jacob	MJS	Senior	12/18/2006	Time spent with T. Damodaran going over assigned tasks and questions.	1.9			A1
Stille	Mark Jacob	MJS	Senior	12/18/2006	Testing of GM applications program change process.	2.8			A1
Stille	Mark Jacob	MJS	Senior	12/18/2006	Documentation of Treasury (Integra-T & IT2) walkthroughs.	3.7			A1
Tosto	Cathy I.	CIT	Partner	12/18/2006	Conference call with J. Simpson and B. Donahue regarding employee benefit plan audits and tax compliance	0.3			A1
Yang	Jinglu	JY	Senior	12/18/2006	Discussed cash outstanding issues with J. Hunson and B. Dotson	0.3			A1
Yang	Jinglu	JY	Senior	12/18/2006	Discussion with HR staff S. Smith regarding pension participant data testing.	2.8			A1
Yang	Jinglu	JY	Senior	12/18/2006	Discussed entity-level control test with M. Fawcett	0.9			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with J. Simpson regarding Dayton staffing.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Discussion with S. Sheckell and J. Simpson regarding engagement economics.	1.1			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with S. Hernandez and J. Simpson regarding inventory and expenses billing.	0.2			A1

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Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Preparation of Delphi Audit contacts in USA, France, Spain, Germany and Brazil per India.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Coordination of phone number for D. Unrue per J. Simpson.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with J. Simpson regarding Status meeting with T. Timko.	0.2			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Coordination of January 5th - D. Sherbin Meeting (Reschedule)	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with S. Sheckell and B. Devitt regarding Delphi Advisory Engagement Letter.	0.3			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with J. Simpson regarding new projects (i.e. Delphi Officers listing, etc.) and status of current projects.	0.4			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with M. Boehm and J. Hasse regarding FTT Meeting Materials.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Update Delphi Team Phone List and Other per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Work on Delphi Officers listing per J. Simpson.	0.6			A1
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Work on quarterly focus call agenda per S. Sheckell.	0.9			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	Corporate Interim - Met with J. Simpson to discuss cash reconciliation procedures.	0.6			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	Corporate Interim - Met with J. Volek to discuss process to obtain cash reconciliations.	0.7			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	Corporate Interim - Review of LSC interim workpaper documentation.	2.2			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	DPSS Interim - Discussed SKYFi3 agreement and related accounting with A. Krabill.	0.8			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	DPSS Interim - Review of SkyFi3 agreement and related guidance of SAB 104	1.3			A1
Boehm	Michael J.	MJB	Manager	12/19/2006	Discussed entity level control testing with N. Yang	0.3			A1

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Boehm	Michael J.	MJB	Manager	12/19/2006	Accumulation of FTT and DOM meeting materials.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	ACS-Meeting with J. Harbaugh to discuss ACS account payable file and procedures that need to be performed.	0.8			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	DPSS: Documented Accounts Receivable Confirmations that were received.	1.9			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	Steering-Meeting with G. Imberger and K. Tau to discuss required inventory analysis for interim work.	0.6			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	Steering-Completed review notes relating to interim work for inventory.	1.4			A1
Chamarro	Destiny D.	DDC	Staff	12/19/2006	Steering-Completed review notes relating to interim work for fixed assets.	2.8			A1
Damodaran	Tarun	TD	Staff	12/19/2006	Integra Walkthrough - DITGC Operations	0.6			A1
Damodaran	Tarun	TD	Staff	12/19/2006	Integra Walkthrough - DITGC Program Change	1.2			A1
Damodaran	Tarun	TD	Staff	12/19/2006	Integra Walkthrough -DITGC Logical Access	1.4			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Documentation of investments	0.1			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Discussing reserves with J. Simpson.	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Meeting with P. Saxena to go over open items for warranty reserve	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Prepare open items list	0.2			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Follow-up on open items for AR reserve	0.7			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Documentation of AR reserves	1.3			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Documenting warranty reserve	2.4			A1
Gerber	Katherine A.	KAA	Senior	12/19/2006	T&I - Tooling testing (spending)	3.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/19/2006	E&C - Review of client request list for year-end.	0.9			A1
Hegelmann	Julie Ann	JAH	Senior	12/19/2006	Q3 - Save copies of workpapers to Detroit shared drive access for all tax team	0.3			A1
Hegelmann	Julie Ann	JAH	Senior	12/19/2006	YE - Work on generating a client assistance list for year end documentation request	2.1			A1
Imberger	Guido	GI	Senior Manager	12/19/2006	Saginaw - Discussion with D. Chamarro and K. Tau regarding status of interim work and how to proceed for inventory, A/P and developing a PBC list for year end audit.	0.6			A1
Kennedy	Gareth L.	GLK	Manager	12/19/2006	Preparing questions for conference call on 12/21/06	0.7			A1



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Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Review of Delphi accounting memo files to ensure completeness.	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Conference call with S. Sheckell, J. Simpson, D. Payan and S. Hernandez.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Conference call with S. Sheckell, J. Simpson and E&Y Delphi China team to discuss the status of the audit work in China to date.	1.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Preparation of e-mail for global team covering coordination matters on issues audited centrally.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Preparation of international tax instructions.	0.8			A1
Marold	Erick W.	EWM	Senior	12/19/2006	Corporate - Agreed supporting documentation to testing for the employee car capital lease program.	1.4			A1
Marold	Erick W.	EWM	Senior	12/19/2006	Corporate - Agreed supporting data from HR to supplemental compensation accrual.	1.8			A1
Marold	Erick W.	EWM	Senior	12/19/2006	E&S - Performed an overall review of open substantive audit procedures.	1.9			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with B. Kolb to discuss open items from AR testing.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with D. Greenbury and J. Simpson to discuss Q4 issues.	0.5			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with C. Rhodes to discuss rollforward testing status, fixed asset/tooling testing, and 15 key controls status.	0.9			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with C. Tompkins to make additional fixed asset testing requests.	1.0			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Review of AR controls testing.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Review of AR substantive testing.	1.4			A1
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Wrap up of open items in the investment testing, including a conclusion on the U.S. to Local GAAP differences.	2.1			A1
Pacella	Shannon M.	SMP	Manager	12/19/2006	Signoff/review TSRS worksteps in AWS.	0.5			A1
Pacella	Shannon M.	SMP	Manager	12/19/2006	Review Windows testing, provide review comments and sign-off.	2.4			A1
Ranney	Amber C.	ACR	Senior	12/19/2006	Corporate Interim-Auditing corporate accounts receivable balances.	1.6			A1
Ranney	Amber C.	ACR	Senior	12/19/2006	Corporate Interim-Auditing corporate balance sheet accounts as of 9/30/06.	5.7			A1

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Rothmund	Mario Valentin	MVR	Senior	12/19/2006	Attended meeting with AHG T. Yankee to discuss the remaining open items on the balance sheet	0.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2006	Attended meeting with G. Anderson to discuss the income statement numbers booked to the AHG profit center XA01.	1.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2006	E&C - Completed the Finished Good Analysis - tying numbers to original source data and drawing final conclusions on the data prepared.	4.9			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2006	Finalized the E&C inventory analytics (GM/ Inventory Turns and Inventory fluctuations).	4.2			A1
Rothmund	Mario Valentin	MVR	Senior	12/19/2006	Prepared final open item list - open questions are relating to unexplained variations.	1.1			A1
Saimoua	Omar Issam	OIS	Staff	12/19/2006	AHG - performed internal control procedures for the Inventory and fixed asset process.	3.9			A1
Saimoua	Omar Issam	OIS	Staff	12/19/2006	AHG - Organized the AHG workpapers and the AWS engagement.	4.1			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Updated the Accounting Memos Binder for documents missing.	0.4			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Prepared a binder for the financial task team meetings for the year.	0.5			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Prepare copies of all Form 5500's received regarding pension plans.	2.1			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Performed interim audit procedures on Foreign Exchange workpapers.	2.4			A1
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Corporate Interim-Updated the Pension Client Assistance List for Form 5500's that were received.	2.6			A1
Sheckell	Steven F.	SFS	Partner	12/19/2006	Attend interim closing conference calls	2.9			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Coordination of sending 5500's to tax team in Cincinnati for review.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with M. Boehm regarding entity level support.	0.2			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with C. Failer regarding Delphi staffing matters.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with H. Aquino and S. Sheckell on engagement economics.	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Conf. call with E&Y Mexico, A. Krabill and S. Sheckell to discuss interim audit results.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/19/2006	Conference call with E&Y China and S. Sheckell and A. Krabill to discuss interim audit results.	1.9			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with D. Greenbury regarding open items, significant accounting matters for Q4 and YE timing.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Review of Thermal interim workpapers.	2.7			A1
Simpson	Jamie	JS	Senior Manager	12/19/2006	Discussion with S. Pacella regarding TSRS status and audit documentation.	0.5			A1
Stille	Mark Jacob	MJS	Senior	12/19/2006	Documentation of Treasury (Integra-T & IT2) walkthroughs.	0.6			A1
Stille	Mark Jacob	MJS	Senior	12/19/2006	Discussion with S. Pacella regarding testing status and questions.	0.9			A1
Stille	Mark Jacob	MJS	Senior	12/19/2006	Time spent with T. Damodaran going over assigned tasks and questions.	1.2			A1
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Discussion with D. Chamarro on documents received for cutoff testing.	0.3			A1
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Discussion with G. Imberger and D. Chamarro regarding audit status and open items.	0.7			A1
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Discussion with G. Imberger and D. Huston regarding API adjustment.	0.9			A1
Wardrope	Peter J.	PJW	Senior	12/19/2006	Documented application control testing for SAP controls	3.2			A1
Wardrope	Peter J.	PJW	Senior	12/19/2006	Review of PwC documentation for SAP Application controls testing	3.6			A1
Yang	Jinglu	JY	Senior	12/19/2006	Discussed cash outstanding issues with J. Hunson and B. Dotson	0.8			A1
Yang	Jinglu	JY	Senior	12/19/2006	Performed corporate cash substantive testing	1.2			A1
Yang	Jinglu	JY	Senior	12/19/2006	Communicated with HR staff S. Smith regarding pension participant data testing.	2.8			A1
Asher	Kevin F.	KFA	Partner	12/20/2006	Review of interim audit status	1.6			A1
Asher	Kevin F.	KFA	Partner	12/20/2006	Review of accounting risk related to Brazil and China	3.4			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	Corporate Interim - Sent SOP 96-1 footnote disclosure e-mail to R. Reiminik	0.2			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	Corporate Interim - Research of SOP 96-1 in preparation for quarterly environmental reserve meeting.	0.4			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/20/2006	Corporate Interim - Discussed accounting for environmental reserves under SOP 96-1 with A. Krabill, E. Marold, K. Asher and S. Sheckell	1.4			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	Corporate Interim - Met with M. Loeb, M. Hester, J. Hunt, M. Fraylick, and R. Reimink to discuss Q4 Environmental reserve adjustments, status of remediation investigations, and 10K footnote disclosures.	1.8			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	Met with M. Fawcett to obtain documentation related to entity level controls.	1.1			A1
Boehm	Michael J.	MJB	Manager	12/20/2006	TSRS Coordination - Status update conversation with C. Petterson.	0.3			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Meeting with G. Imberger and K. Tau to discuss required inventory analysis for interim work.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Meeting with V. Zolinski and S. Hatch to discuss documents needed to perform inventory cut off.	0.9			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Roundtrip travel time to Saginaw to perform interim procedures.	1.2			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Completed review notes relating to interim work for inventory.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Completed inventory cut off procedures relating to physical inventories observed.	3.2			A1
Chamarro	Destiny D.	DDC	Staff	12/20/2006	Steering-Completed review notes relating to interim work for fixed assets.	3.2			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Interim testing of inventory	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Met with L. Ackett to discuss open items for interim testing of fixed assets (disposals)	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Met with P. O'Bee to discuss open items for interim testing of fixed assets	0.8			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Met with G. Imberger to discuss testing of opening balances of Saginaw Steering financial statements.	1.2			A1
Craig	Tashawna N.	TNC	Staff	12/20/2006	Saginaw - Interim Testing of Fixed Assets	6.7			A1
Damodaran	Tarun	TD	Staff	12/20/2006	Integra Walkthrough - DITGC Program Change	2.1			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Gerber	Katherine A.	KAA	Senior	12/20/2006	T&I - Discussion with P. Cates regarding tooling testing	0.1			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/20/2006	AHG - Review of interim audit working papers.	3.3			A1
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/20/2006	Packard - Meeting with C. Zerrull to discuss status of European E&Y audit procedures.	2.5			A1
Henning	Jeffrey M.	JMH	Partner	12/20/2006	Conf call with K. Asher, S. Sheckell, and J. Simpson to review results of E&Y interim audit work in Delphi Asian operations.	0.7			A1
Henning	Jeffrey M.	JMH	Partner	12/20/2006	Conf. Call with J. Riedy, C. Zerull, M. Hatzfeld, and N. Miller to review interim audit status and results from E&Y International audit work at non U.S. Packard Division locations	0.7			A1
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: meeting with M. Hatzfeld, N. Miller, M. Pikos, and D. Ford to discuss status of Packard audit.	0.3			A1
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: received purchase orders for N. Kryzhan and finished testing of pass-by shipments.	0.6			A1
Horner	Kevin John	KJH	Staff	12/20/2006	T&I Interim: meeting with J. Sienkiewicz to obtain Moraine shipping cut-off documentation.	0.4			A1
Kennedy	Gareth L.	GLK	Manager	12/20/2006	Conference call with M. Fraylick, R. Reimink, N. Miller J. Simpson and Mercer to discuss Worker's compensatio valuation.	1.5			A1
Klemash	Stephen W.	SWK	Partner	12/20/2006	Internal account review with K. Asher, Frank, G. Schaffert, and S. Sheckell.	1.0			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Review of recent 8-K's filed by Delphi.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Fourth quarter environmental meeting with M. Boehm, E. Marold, M Hester, M. Loeb and Delphi facilities personnel to discuss the status of the environmental reserves.	1.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Discussion of the accounting for environmental reserve adjustments with S. Sheckell, M. Boehm and E. Marold and research on the topic.	1.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Call with C. Anderson to discuss XM subsidy accountin, for Skyfi 3 and divisional accounting topics.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	International E&S, U.S. E&S matters and Asia update call with R. Jobe.	0.8			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Conference call with K. Asher, S. Sheckell, J. Simpson and E&Y Brazil audit team to discuss the status of the audit work in Brazil to date.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Preparation of e-mail to international teams regarding matters to be audited centrally and procedures to be preformed internationally related to them.	1.2			A1
Marold	Erick W.	EWM	Senior	12/20/2006	Corporate - Debrief discussion between E. Marold, M. Boehm and A. Krabill regarding the environmental meeting.	0.6			A1
Marold	Erick W.	EWM	Senior	12/20/2006	Corporate - Prepared for the environmental meeting based on documentation provided prior to meeting.	0.9			A1
Marold	Erick W.	EWM	Senior	12/20/2006	Corporate - Attended the fourth quarter environmental meeting with M. Boehm, A. Krabill, R. Reimink, M. Hester, and J. Hunt.	1.7			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Corporate - Meeting with J. Schmidt to discuss the results of the derivative identifier surveys that were sent.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Corporate - Preparing memo to T. Tilton to request information on the KDAC investment.	0.4			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Corporate - Review of worker's comp walkthrough in order to prepare for actuarial conference calls.	0.8			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Corporate - Meeting with R. Reiminck, J. Simpson, M. Fraylick and actuaries to discuss the workers compensation actuarial calculations.	1.1			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Packard - Review of international results and preparation of agenda for Packard conference call.	1.2			A1
Miller	Nicholas S.	NSM	Manager	12/20/2006	Packard - Conference call with J. Riedy, C. Zerull, J. Henning and M. Hatzfeld to walk through the international results for Packard.	1.5			A1
Pacella	Shannon M.	SMP	Manager	12/20/2006	Updated Planning Memo based on feedback from J. Simpson.	0.4			A1
Pacella	Shannon M.	SMP	Manager	12/20/2006	Meeting with J. Simpson to discuss TSRS status	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/20/2006	Met with P. Wardrope to discuss application control testing.	0.4			A1
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Preparing derivative confirmation request letters.	0.5			A1
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Discussing status of derivative audit procedures with N. Miller.	1.1			A1
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Auditing corporate balance sheet accounts as of 9/30/06.	4.8			A1
Reddy	Smitha Pingli	SPR	Manager	12/20/2006	Discussion w/ J. Beckman and C. Tosto re: MI employee leasing	0.3			A1
Rothmund	Mario Valentin	MVR	Senior	12/20/2006	AHG - Met with M. Hatzfeld to discuss the open items relating to the inventory process	0.6			A1
Rothmund	Mario Valentin	MVR	Senior	12/20/2006	Reviewed the GM and Inventory Turn analysis for AHG	2.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/20/2006	E&C - Answered Inventory Cut-off follow-up questions	0.6			A1
Saimoua	Omar Issam	OIS	Staff	12/20/2006	E&C - Performed reconciliation between the inventory listing and the count sheets for the Needmore plants.	2.1			A1
Saimoua	Omar Issam	OIS	Staff	12/20/2006	E&C - Performed reconciliation between the inventory listing and the count sheets for the Sandusky plant.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	12/20/2006	E&C - Performed reconciliation from the inventory listing to the count sheets for the Kettering plant.	3.3			A1
Schaffert	Glen A.	GAS	Partner	12/20/2006	Internal account review with K. Asher, Frank, S. Klemash, and S. Sheckell.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Corporate Interim-Updated the 8K Binder for recently filed documents.	0.8			A1
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Corporate Interim-Updated the Accounting Memos Binder for documents missing.	1.9			A1
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Corporate Interim-Prepared a binder for the financial task team meetings for the year.	2.2			A1
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Corporate Interim-Inquiring of bank accounts and obtaining documents from various Delphi employees regarding reconciliations and statements.	2.6			A1
Sheckell	Steven F.	SFS	Partner	12/20/2006	Review environmental reserves	1.1			A1
Sheckell	Steven F.	SFS	Partner	12/20/2006	Dayton - Review accounts receivable workpapers	2.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Sheckell	Steven F.	SFS	Partner	12/20/2006	Review communications with global team	3.9			A1
Sheckell	Steven F.	SFS	Partner	12/20/2006	Review risk areas with leadership	1.1			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Preparation for worker's compensation meeting with actuaries.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Revisions to international pension audit program.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Preparation of international scope analysis for pension plans.	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Conference call with M. Fraylick, R. Reimink, N. Miller G. Kennedy and Mercer to discuss Worker's compensation valuation.	1.4			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussion with J. Rife regarding AR confirm results.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussion with K. Asher and S. Sheckell regarding Dayton AR confirm errors identified and considerations for year-end.	0.3			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussion with H. Aquino regarding independence procedures.	0.4			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Review of staffing conflicts for Delphi.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Review of draft email to international teams regarding legal reserves, FAS 144 and ethics hotline.	0.6			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Conference call with Brazil team (M. Berstecher and W. Passetto), K. Asher, S. Sheckell and A. Krabill to discuss interim results.	0.8			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussions with K. Asher and S. Sheckell regarding international meetings.	1.3			A1
Simpson	Jamie	JS	Senior Manager	12/20/2006	Discussion with J. Henning regarding T&I status.	0.3			A1
Stille	Mark Jacob	MJS	Senior	12/20/2006	Discussion with S. Pacella regarding testing status and questions.	1.1			A1
Stille	Mark Jacob	MJS	Senior	12/20/2006	Time spent with T. Damodaran going over assigned tasks and questions.	1.1			A1
Stille	Mark Jacob	MJS	Senior	12/20/2006	Documentation of Treasury (Integra-T & IT2) walkthroughs.	1.9			A1
Tosto	Cathy I.	CIT	Partner	12/20/2006	Discuss employee leasing issue on contingent tax reserve with S. Reddy.	0.3			A1



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	12/20/2006	Follow-up with S. Sheckell regarding employee leasing issue on contingent tax reserve.	0.3			A1
Wardrope	Peter J.	PJW	Senior	12/20/2006	Met with S. Pacella to discuss documentation approach for SAP application controls	0.4			A1
Wardrope	Peter J.	PJW	Senior	12/20/2006	Documented application control testing for SAP controls	1.1			A1
Wardrope	Peter J.	PJW	Senior	12/20/2006	Review of PwC documentation for SAP Application controls testing	3.3			A1
Asher	Kevin F.	KFA	Partner	12/21/2006	Review of interim audit status	2.1			A1
Boehm	Michael J.	MJB	Manager	12/21/2006	Corporate Interim - Reviewed payroll reconciliation performed at ACS with E. Marold	0.8			A1
Boehm	Michael J.	MJB	Manager	12/21/2006	Corporate Interim - Review of AP Debit balance documentation	2.7			A1
Boehm	Michael J.	MJB	Manager	12/21/2006	E&S Interim - Provided J. Henning with a status update regarding E&S audit procedures	1.0			A1
Boehm	Michael J.	MJB	Manager	12/21/2006	TSRS Coordination - Discussed Hyperion FX testing approach with L. Schwandt.	0.4			A1
Craig	Tashawna N.	TNC	Staff	12/21/2006	Saginaw - Testing of opening balances for Saginaw Steering financial statements	4.3			A1
Henning	Jeffrey M.	JMH	Partner	12/21/2006	E&C - Review audit status of Powertrain division	0.8			A1
Kearns	Matthew R.	MRK	Senior	12/21/2006	E&C - Reviewing interim inventory substantive audit testing.	3.8			A1
Kearns	Matthew R.	MRK	Senior	12/21/2006	E&C - Reviewing interim PP&E substantive testing	3.9			A1
Kennedy	Gareth L.	GLK	Manager	12/21/2006	Conference Call with Delphi and their external actuaries	1.1			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of recent 8-K's filed by Delphi.	0.4			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of DPSS interim workpapers.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of E&S interim workpapers.	1.2			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Distribution of Delphi accounting memos to foreign locations.	0.9			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Preparation of e-mails to international teams for the international pension and cash procedures.	0.5			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Correspondence with foreign teams regarding journal entry testing.	0.6			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Preparation of e-mail to international teams regarding matters to be audited centrally and procedures to be preformed internationally related to them.	0.6			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of notes from T. Timko regarding the European status meetings held.	0.7			A1
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Preparation of international tax instructions.	0.7			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Debrief discussion between E. Marold, M. Boehm and A. Krabill regarding the environmental meeting.	0.6			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Prepared a memo summarizing the Q4 environmental meeting.	1.1			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Finalized documentation regarding financially troubled vendors.	1.2			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Finalized summary memo regarding AP Debit balance testing.	1.3			A1
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Reviewed 9/30/06 payroll account reconciliations.	1.8			A1
Rothmund	Mario Valentin	MVR	Senior	12/21/2006	Walked AHG personnel through the calculation of the inventory turns, since initial file provided did not have the correct data in spreadsheet provided	1.1			A1
Rothmund	Mario Valentin	MVR	Senior	12/21/2006	Tied in all the inventory documents into the AHG AWS file related to the inventory procedures.	5.4			A1
Rothmund	Mario Valentin	MVR	Senior	12/21/2006	AHG - drafted open items list related to inventory procedures.	1.2			A1
Saimoua	Omar Issam	OIS	Staff	12/21/2006	E&C - Performed reconciliation of the inventory listing to the E&Y count sheets for the Rochester Plant.	2.4			A1
Saimoua	Omar Issam	OIS	Staff	12/21/2006	E&C - Performed reconciliation from the inventory listing to the count sheet for the Milwaukee plant.	2.6			A1
Saimoua	Omar Issam	OIS	Staff	12/21/2006	E&C - Performed reconciliation from the inventory listing to the count sheets for the Anderson plant.	3.0			A1
Schwandt	Lisa N.	LNS	Staff	12/21/2006	Corporate Interim-Updated the Accounting Memos Binder for documents missing.	0.7			A1

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Schwandt	Lisa N.	LNS	Staff	12/21/2006	Corporate Interim-Organized SRM workpapers in folders and folder pockets.	1.5			A1
Schwandt	Lisa N.	LNS	Staff	12/21/2006	Corporate Interim-Performed interim audit procedures on Foreign Exchange workpapers.	4.9			A1
Sheckell	Steven F.	SFS	Partner	12/21/2006	Review environmental reserves	0.9			A1
Stille	Mark Jacob	MJS	Senior	12/21/2006	Follow-up with E. Rowe and C. Courtade regarding Integra-T and IT2 access administration and operations processes.	0.6			A1
Tau	King-Sze	KST	Senior	12/21/2006	Saginaw - Prepared client assistant list for year-end audit.	2.3			A1
Chamarro	Destiny D.	DDC	Staff	12/22/2006	Steering-Completed review notes relating to interim work for inventory.	2.7			A1
Chamarro	Destiny D.	DDC	Staff	12/22/2006	Steering-Completed inventory cut off procedures relating to physical inventories observed.	2.8			A1
Kennedy	Gareth L.	GLK	Manager	12/22/2006	Drafting memo on findings for the audit team.	2.9			A1
Marold	Erick W.	EWM	Senior	12/22/2006	Saginaw - Communication with Saginaw team regarding year-end substantive procedures.	0.8			A1
Saimoua	Omar Issam	OIS	Staff	12/22/2006	E&C - Performed audit related work to the fixed asset system	3.8			A1
Saimoua	Omar Issam	OIS	Staff	12/22/2006	E&C - Performed audit related work to the Inventory process	4.2			A1
Stille	Mark Jacob	MJS	Senior	12/22/2006	Documentation of Treasury (Integra-T & IT2) walkthroughs.	3.1			A1
Tosto	Cathy I.	CIT	Partner	12/22/2006	Meeting with T. Tamer to discuss status of U.S. ptr	0.7			A1
Yang	Jinglu	JY	Senior	12/22/2006	Communicated with HR staff, S. Smith, regarding pension participant data testing follow up questions.	0.8			A1
Yang	Jinglu	JY	Senior	12/22/2006	Discussed cash outstanding issues with J. Hunson and B. Dotson	3.2			A1
Tau	King-Sze	KST	Senior	12/28/2006	Saginaw - Review management test of controls workpapers.	6.1			A1
Tau	King-Sze	KST	Senior	12/29/2006	Saginaw - Review management test of controls workpapers.	5.9			A1
A1 Project Total:						1,666.2		\$1,500,000	

Accounting Assistance - A2  
Bankruptcy

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/4/2006	Review list of items to be requested for attrition program participant testing.	0.4	\$425	\$170	A2
Ranney	Amber C.	ACR	Senior	12/14/2006	Discussing the Attrition Program reserve with K. Coleman & B. Dotson.	1.2	\$250	\$300	A2
Ranney	Amber C.	ACR	Senior	12/14/2006	Auditing the 9/30/06 Attrition Reserve for buyouts & pr retirements.	4.2	\$250	\$1,050	A2
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with C. Jones and A. Ranney regarding attrition plan accruals and receivable from GM.	0.6	\$425	\$255	A2
Marold	Erick W.	EWM	Senior	12/15/2006	Discussion with A. Ranney regarding the IUE attrition program related balances.	0.7	\$250	\$175	A2
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with A. Ranney regarding testing of GM receivable for attrition plans and related accrual.	0.4	\$425	\$170	A2
Yang	Jinglu	JY	Senior	12/18/2006	Performed attrition participant data testing	3.3	\$225	\$743	A2
Yang	Jinglu	JY	Senior	12/19/2006	Performed attrition participant data testing	3.1	\$225	\$698	A2
<b>A2 Bankruptcy Project Total:</b>						<b>13.9</b>		<b>\$3,560</b>	
<b>Catalyst</b>									
Henning	Jeffrey M.	JMH	Partner	12/3/2006	Review of Catalyst carve-out audit SRM	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	12/4/2006	Catalyst audit review of select workpapers	3.4	\$525	\$1,785	A2
Saimoua	Omar Issam	OIS	Staff	12/4/2006	Met with M. Hatzfeld to discuss the Catalyst financials documentation and auditing process.	2.6	\$200	\$520	A2
Saimoua	Omar Issam	OIS	Staff	12/4/2006	Performed updating to the SRM of Catalyst	3.8	\$200	\$760	A2
Saimoua	Omar Issam	OIS	Staff	12/4/2006	Accumulated information and related supporting documents for the FAS 144 testing.	5.6	\$200	\$1,120	A2
Fitzpatrick	Michael J.	MJF	Partner	12/5/2006	Communication with engagement team regarding projec status, significant accounting/auditing topics to date.	3.0	\$750	\$2,250	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Preparation for update status meeting on Catalyst financial statement audit process.	0.9	\$425	\$383	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Meeting with C. Arkwright to discuss status of financial statement audit in terms of: delphi status on Mexico SLF support for uncollectible receivables, and financial reporting matters.	1.5	\$425	\$638	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Create company to-do list for Catalyst audit	1.4	\$525	\$735	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Review GAAP checklist for Catalyst audit	2.1	\$525	\$1,103	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Catalyst - finalization of SRM - review of Consolidation	4.0	\$525	\$2,100	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Catalyst audit - review legal letters.	1.7	\$525	\$893	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Catalyst audit - review subsequent event disclosures.	1.6	\$525	\$840	A2
Henning	Jeffrey M.	JMH	Partner	12/5/2006	Catalyst audit - final AWS reviews.	1.7	\$525	\$893	A2
Khetan	Shishir R.	SRK	Senior Manager	12/5/2006	Review revised analysis on SFAS 144.	1.7	\$425	\$723	A2
Khetan	Shishir R.	SRK	Senior Manager	12/5/2006	Prepare a SAS memo to audit team	1.5	\$425	\$638	A2
Saimoua	Omar Issam	OIS	Staff	12/5/2006	Updated the ICFC document.	2.1	\$200	\$420	A2
Saimoua	Omar Issam	OIS	Staff	12/5/2006	Met with K. Tremain to discuss open items in the Catalyst project and obtain understanding of certain areas.	3.6	\$200	\$720	A2
Saimoua	Omar Issam	OIS	Staff	12/5/2006	Reconcile tie out of the financial statements and the Pegasus model tie out.	6.3	\$200	\$1,260	A2
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with M. Hatzfeld regarding Catalyst engagement letter	0.2	\$125	\$25	A2
Henning	Jeffrey M.	JMH	Partner	12/6/2006	Conf. Call to review status of company progress on Financial Statements	1.0	\$525	\$525	A2
Henning	Jeffrey M.	JMH	Partner	12/6/2006	Research appropriate working paper access letters	0.7	\$525	\$368	A2
Henning	Jeffrey M.	JMH	Partner	12/6/2006	Prepare appropriate working paper access letters	0.8	\$525	\$420	A2
Khetan	Shishir R.	SRK	Senior Manager	12/6/2006	Review revised analysis on SFAS 144.	1.2	\$425	\$510	A2
Khetan	Shishir R.	SRK	Senior Manager	12/6/2006	Prepare a SAS memo to audit team	0.9	\$425	\$383	A2
Saimoua	Omar Issam	OIS	Staff	12/6/2006	Met with M. Hatzfeld to discuss the Catalyst financials documentation and auditing process.	1.2	\$200	\$240	A2
Saimoua	Omar Issam	OIS	Staff	12/6/2006	Met with K. Tremain to discuss open items in the Catalyst project and obtain understanding of certain areas.	1.3	\$200	\$260	A2
Saimoua	Omar Issam	OIS	Staff	12/6/2006	Accumulated information and related supporting documents for the FAS 144 testing.	3.6	\$200	\$720	A2
Saimoua	Omar Issam	OIS	Staff	12/6/2006	Reconcile tie out of the financial statements and the Pegasus model tie out.	6.1	\$200	\$1,220	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Conf. call with T. Timko re: status of Catalyst audit and responses to his open items.	1.3	\$525	\$683	A2
Saimoua	Omar Issam	OIS	Staff	12/7/2006	Met with M. Hatzfeld to discuss the Catalyst financials documentation and auditing process.	1.8	\$200	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Saimoua	Omar Issam	OIS	Staff	12/7/2006	Met with J. Henning to explain the Pegasus Model tie out.	2.3	\$200	\$460	A2
Saimoua	Omar Issam	OIS	Staff	12/7/2006	Performed updating to the SRM of Catalyst	3.2	\$200	\$640	A2
Saimoua	Omar Issam	OIS	Staff	12/7/2006	Updated the ICFC document.	4.7	\$200	\$940	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/8/2006	Meeting with C. Arkwright to discuss status of audit and develop audit approach for Mexican reclaim AR write-off.	1.6	\$425	\$680	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/8/2006	Review of Pegasus financial statement tie-out	4.1	\$425	\$1,743	A2
Henning	Jeffrey M.	JMH	Partner	12/8/2006	Discussion with T. Timko re: warranty reserve, interco AR and analytics	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	12/8/2006	Discussions with J. Williams and M. Hatzfeld re: Catalyst status	1.0	\$525	\$525	A2
Saimoua	Omar Issam	OIS	Staff	12/8/2006	Performed updating to the SRM of Catalyst	1.4	\$200	\$280	A2
Saimoua	Omar Issam	OIS	Staff	12/8/2006	Updated the ICFC document.	1.6	\$200	\$320	A2
Saimoua	Omar Issam	OIS	Staff	12/8/2006	Accumulated information and related supporting documents for the FAS 144 testing.	5.4	\$200	\$1,080	A2
Henning	Jeffrey M.	JMH	Partner	12/10/2006	Review status of remaining Catalyst audit open items.	2.4	\$525	\$1,260	A2
Henning	Jeffrey M.	JMH	Partner	12/10/2006	Prepare communication to management re: status of remaining Catalyst audit open items.	0.6	\$525	\$315	A2
Saimoua	Omar Issam	OIS	Staff	12/10/2006	Performed wrap up activity on the Catalyst engagement.	4.6	\$200	\$920	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2006	Review and edit of internal SAS memo received from E&Y Cleveland valuation group relative to E&Y review of FAS 144 assumptions used by Delphi management to support NBV of Catalyst assets.	1.1	\$425	\$468	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Review draft findings from SLP internal audit.	0.9	\$525	\$473	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Review other Catalyst audit workpapers.	1.7	\$525	\$893	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Status correspondence with management.	0.9	\$525	\$473	A2
Saimoua	Omar Issam	OIS	Staff	12/11/2006	Helped J. Henning and M. Hatzfeld in wrapping up the Catalyst work papers.	2.1	\$200	\$420	A2
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Correspondence with V. Singleton regarding Catalyst engagement letter received.	0.1	\$125	\$13	A2
A2 Catalyst Project Total:						110.7		\$36,650	
Corporate									
Fitzpatrick	Michael J.	MJF	Partner	12/4/2006	Research FAS 133 accounting	1.1	\$750	\$825	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tosto	Cathy I.	CIT	Partner	12/4/2006	Preparation of email to Romania regarding FIN 48	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/5/2006	Discussion with T. Tamer, J. Williams, J. Whitson, B. Sparks, J. Erickson and D. Kelley related to FIN 48	1.4	\$525	\$735	A2
Asher	Kevin F.	KFA	Partner	12/6/2006	Research and meetings with T. Timko regarding FASB 133 accounting for FX contracts	3.2	\$700	\$2,240	A2
Fitzpatrick	Michael J.	MJF	Partner	12/6/2006	Consultation regarding FAS 133	1.9	\$750	\$1,425	A2
Sheckell	Steven F.	SFS	Partner	12/6/2006	Consultation regarding FAS 133	0.7	\$525	\$368	A2
Tosto	Cathy I.	CIT	Partner	12/6/2006	Conference call with D. Gaveau, N. Kayser, J. Deiotte, and D. Kelley regarding FIN 48 in Poland, France, and Germany	0.8	\$525	\$420	A2
Tosto	Cathy I.	CIT	Partner	12/6/2006	Meeting with B. Sparks, M. Cone, B. Morris, and D. Kelley regarding FIN 48	1.3	\$525	\$683	A2
Asher	Kevin F.	KFA	Partner	12/7/2006	Meeting with T. Timko regarding FASB 133 accounting for FX contracts	0.6	\$700	\$420	A2
Asher	Kevin F.	KFA	Partner	12/7/2006	Research regarding FASB 133 accounting for FX contracts	5.2	\$700	\$3,640	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Discuss current status of FAS 133 matter and potential restatement implications	0.6	\$525	\$315	A2
Sheckell	Steven F.	SFS	Partner	12/7/2006	Consultation regarding FAS 133	0.5	\$525	\$263	A2
Tosto	Cathy I.	CIT	Partner	12/7/2006	FIN 48 - correspondence with E&Y Brazil	0.4	\$525	\$210	A2
Fitzpatrick	Michael J.	MJF	Partner	12/11/2006	Research FAS 133 accounting	2.1	\$750	\$1,575	A2
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Conference call with PPD and consultation relative to FAS 133 application to Company's forward foreign exchange contracts	1.2	\$525	\$630	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Conference call with J. Burns to discuss the status of the FAS 142 valuation review and to arrange for his visit next week to meet with the KPMG valuation group that will be working on the valuation for fresh start accounting.	0.7	\$425	\$298	A2
Royall II	Robert L.	RLR	Partner	12/11/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	1.2	\$750	\$900	A2
Sheckell	Steven F.	SFS	Partner	12/11/2006	Research FAS 133 and company bankruptcy memo	5.6	\$525	\$2,940	A2
Kelley	Daniel F.	DFK	Partner	12/12/2006	FIN 48 call	1.1	\$525	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Royall II	Robert L.	RLR	Partner	12/12/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	0.8	\$750	\$600	A2
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with S. Kihn and R. Reimink regarding FAS 112 extended disability accounting - impact of FAS 158.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	12/12/2006	Research FAS 112 Extended disability accounting and impact of FAS 158.	1.1	\$425	\$468	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	FIN 48 call with Delphi France, B. Morris, M. Cohn, D. Kelley, and D. Gaveau	1.4	\$525	\$735	A2
Royall II	Robert L.	RLR	Partner	12/13/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	0.9	\$750	\$675	A2
Sheckell	Steven F.	SFS	Partner	12/13/2006	Research FAS 133 and company bankruptcy memo	2.6	\$525	\$1,365	A2
Boehm	Michael J.	MJB	Manager	12/14/2006	DPSS Interim - Discussion with A. Brazier, H. Powell and A. Krabill regarding E&S and DPSS Warranty accounting.	1.2	\$300	\$360	A2
Conat	Arthur L.	ALC	Executive Director	12/14/2006	Consultation regarding FAS 112 methodology used by Delphi	1.0	\$475	\$475	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Research regarding revenue recognition matter for parts sold by E&S and serviced by DPSS.	0.6	\$425	\$255	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Discussions with H. Powell and M. Boehm regarding revenue recognition matter for parts sold by E&S and serviced by DPSS.	0.9	\$425	\$383	A2
Royall II	Robert L.	RLR	Partner	12/14/2006	Consultation with engagement team members regarding the appropriateness of hedge accounting documentation.	1.1	\$750	\$825	A2
Sheckell	Steven F.	SFS	Partner	12/14/2006	Research FAS 133 and company bankruptcy memo	2.4	\$525	\$1,260	A2
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with A. Conat regarding FAS 112 extended disability liabilities.	1.1	\$425	\$468	A2
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Research regarding revenue recognition matter for parts sold by E&S and serviced by DPSS.	0.9	\$425	\$383	A2
Miller	Nicholas S.	NSM	Manager	12/15/2006	Call with S. Kane to discuss the foreign currency ineffectiveness calculation required due to historical inaccuracies in the hedge designation documentation.	0.3	\$300	\$90	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/15/2006	Meeting with N. Dhar and J. Volek to discuss the ineffectiveness calculation for the foreign currency derivatives required due to the historical inaccuracies in the hedge documentation.	1.0	\$300	\$300	A2
Sheckell	Steven F.	SFS	Partner	12/15/2006	Research FAS 133 and company bankruptcy memo	1.4	\$525	\$735	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Meeting with J. Williams, A. Brazier, W. Tilotti, B. Murray, S. Sheckell and M. Hatzfeld to discuss FAS 144 analysis matters and the status of the Company's work to date.	1.4	\$425	\$595	A2
Sheckell	Steven F.	SFS	Partner	12/19/2006	Discuss FAS 144 analysis with J. Williams and team.	1.3	\$525	\$683	A2
Fitzpatrick	Michael J.	MJF	Partner	12/20/2006	Research FAS 133 accounting	1.0	\$750	\$750	A2
Kane	Steven M.	SMK	Manager	12/20/2006	FAS 133 - Discussions on calculating ineffectiveness for FX hedges where critical terms don't match	0.7	\$375	\$263	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Discussion with A. Brazier regarding question regarding the accounting for warranty service provided by DPSS on E&S sales.	1.0	\$425	\$425	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Conference call with T. Misniakiewicz and F. Degueudre regarding the depreciation lives used in Poland for U.S. GAAP and Polish GAAP.	0.8	\$425	\$340	A2
<b>A2 Corporate Project Total:</b>						<b>55.3</b>		<b>\$31,253</b>	
<b>Financial Remediation</b>									
Barwin	Kristen N.	KNB	Staff	12/4/2006	E&S - Document and review additional revenue testing for spot buy testing performed as a result of AR confirm errors.	2.2	\$200	\$440	A2
Boehm	Michael J.	MJB	Manager	12/4/2006	E&S Interim - Developed and documented test plan for E&S fixed assets as a result of control deficiencies.	1.4	\$300	\$420	A2
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: agreed Moraine inventory test counts from the ZAPI_COMP report to the 279 report as a result of inability to tie out test counts.	3.1	\$200	\$620	A2
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: sent request to C. Tompkins to obtain explanations for issues noted in tie out of inventory test counts	0.3	\$200	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/4/2006	T&I Interim: organized list of requests relating to issues that need to be resolved in relation tie out of inventory test counts	1.2	\$200	\$240	A2
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: finalized inventory rollforward documentation and the inventory PBC listing for M. Pikos review to address material weakness.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: communication of client assistance listing for inventory testing to J. Yuhasz as a result of the material weakness.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/4/2006	Packard Interim: discussed inventory testing procedures with M. Pikos as a result of the material weakness.	0.8	\$200	\$160	A2
Miller	Nicholas S.	NSM	Manager	12/4/2006	Packard - Discussing Packard inventory strategy with M Pikos as a result of the material weakness.	0.9	\$300	\$270	A2
Reddy	Smitha Pingli	SPR	Manager	12/4/2006	Conference call w/ C. Tosto and J. Beckman re: prep for 12/6/06 state tax meeting w/ client related to contingent state tax reserves and remediation of processes	0.6	\$300	\$180	A2
Rothmund	Mario Valentin	MVR	Senior	12/4/2006	E&C - Prepared Excel spreadsheet summarizing the tag listing (ZAPI-Comp) and the final inventory listing due to inability to tie out inventory test counts.	0.8	\$225	\$180	A2
Tosto	Cathy I.	CIT	Partner	12/4/2006	Review comments related to control framework in connection with 404 remediation	0.7	\$525	\$368	A2
Tosto	Cathy I.	CIT	Partner	12/4/2006	Conference call with S. Reddy and J. Beckman regarding preparation for our 12/6 meeting with Delphi to discuss remediation of state effective rate process and contingent tax reserves.	0.6	\$525	\$315	A2
Barwin	Kristen N.	KNB	Staff	12/5/2006	E&S- Perform additional procedures for revenue related to spot buys as a result of errors in AR confirmation testing.	0.8	\$200	\$160	A2
Barwin	Kristen N.	KNB	Staff	12/5/2006	E&S- Document fixed asset deficiency control in deficiency tracker	0.6	\$200	\$120	A2
Boehm	Michael J.	MJB	Manager	12/5/2006	Preparation of document to detail audit procedures responsive to deficiencies identified by management.	1.8	\$300	\$540	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/5/2006	Discussing the documents that we will need to request with J. Yuhasz in order to perform our testing of inventory at the Packard Division as a result of the material weakness.	0.4	\$225	\$90	A2
Ranney	Amber C.	ACR	Senior	12/5/2006	Reviewing the Fidelity Pension Participant Data file and providing questions to J. DeMarco accordingly.	1.9	\$250	\$475	A2
Ranney	Amber C.	ACR	Senior	12/5/2006	Corporate Interim-Discussing Pension Testing approach with J. Simpson as a result of the material weakness.	0.4	\$250	\$100	A2
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with A. Ranney regarding pension testing program to address material weakness.	0.7	\$425	\$298	A2
Barwin	Kristen N.	KNB	Staff	12/6/2006	E&S - Document additional procedures for accounts receivable spot buys which was performed as a result of AR confirm testing errors.	2.8	\$200	\$560	A2
Boehm	Michael J.	MJB	Manager	12/6/2006	E&S Interim - Discussed procedures related to Spot Buy sales testing responsive to identified control deficiencies with E. Marold.	0.6	\$300	\$180	A2
Horner	Kevin John	KJH	Staff	12/6/2006	T&I Interim: discussion with N. Miller regarding status of inventory follow-up questions relating to test count tie in.	0.2	\$200	\$40	A2
Marold	Erick W.	EWM	Senior	12/6/2006	E&S - Detail reviewed the additional procedures related to one-time sales (spot-buys) performed as a result of AI confirm errors.	2.1	\$250	\$525	A2
Miller	Nicholas S.	NSM	Manager	12/6/2006	Packard - Work on developing an audit plan for the Packard inventory - including providing guidance to M. Pikos to develop a strategy to address material weakness.	0.4	\$300	\$120	A2
Miller	Nicholas S.	NSM	Manager	12/6/2006	Packard - Work on developing an audit plan for the Packard inventory as a result of the material weakness - including communication with T. Cooney and C. Zerull at the division about requirements.	0.4	\$300	\$120	A2
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Clear review notes from E. Marold related to spot buy additional procedures performed as a result of AR confirm errors.	1.8	\$200	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Document additional procedures for spot buys performed as a result of AR confirm errors.	2.8	\$200	\$560	A2
Barwin	Kristen N.	KNB	Staff	12/7/2006	E&S - Create excel spreadsheet to document per unit cost of spot buys and obtain supporting documentation for large unit costs	3.8	\$200	\$760	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Review status and findings of company testing in material weakness areas (property and tooling) at E&S division	0.8	\$525	\$420	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Participation in company meeting regarding determination of critical reports internal controls testing scope - remediation of company testing process	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	12/7/2006	Participation in company material weakness remediation status presentation	2.9	\$525	\$1,523	A2
Horner	Kevin John	KJH	Staff	12/7/2006	T&I Interim: meeting with N. Miller to discuss extrapolation of inventory tie out of test counts	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/7/2006	T&I Interim: worked on extrapolation of inventory test count errors for the Columbus location.	3.3	\$200	\$660	A2
Horner	Kevin John	KJH	Staff	12/7/2006	T&I Interim: completed extrapolation of inventory test count errors for the Lockport location.	3.4	\$200	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	12/7/2006	Write the material weakness audit plan memo.	1.4	\$425	\$595	A2
Miller	Nicholas S.	NSM	Manager	12/7/2006	Accumulating and reviewing data on the U.S. to Local GAAP reconciliations for the largest of the Company's joint ventures. (Procedures needed given the identified deficiencies in the process across divisions.)	0.9	\$300	\$270	A2
Miller	Nicholas S.	NSM	Manager	12/7/2006	Packard - Work on developing an audit plan for the Packard inventory as a result of the material weakness - including providing guidance to M. Pikos to develop a strategy.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	12/7/2006	Packard - Work on developing an audit plan for the Packard inventory as a result of the material weakness - including communication with T. Cooney and C. Zerull at the division about requirements.	0.5	\$300	\$150	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Simpson	Jamie	JS	Senior Manager	12/7/2006	Critical reports meeting with B. Decker, K. St. Romain, S. Herbst, S. Brown and J. Henning.	0.6	\$425	\$255	A2
Barwin	Kristen N.	KNB	Staff	12/8/2006	E&S - Document per unit price spot buys and obtain P.O.'s related to large per unit costs	2.8	\$200	\$560	A2
Boehm	Michael J.	MJB	Manager	12/8/2006	Reviewed spot buy testing performed in response to identified control deficiencies at E&S.	1.7	\$300	\$510	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/8/2006	Packard - Review of inventory audit approach with N. Miller to address material weakness.	1.6	\$425	\$680	A2
Henning	Jeffrey M.	JMH	Partner	12/8/2006	Review of Management's material weakness remediation materials for Audit committee	1.0	\$525	\$525	A2
Horner	Kevin John	KJH	Staff	12/8/2006	Packard Interim: discussed plan for inventory testing for Packard for week of 12/11/06 to address material weakness.	0.2	\$200	\$40	A2
Miller	Nicholas S.	NSM	Manager	12/8/2006	Accumulating and reviewing data on the U.S. to Local GAAP reconciliations for the largest of the Company's joint ventures. (Procedures needed given the identified deficiencies in the process across divisions).	1.6	\$300	\$480	A2
Simpson	Jamie	JS	Senior Manager	12/8/2006	Review of SOD critical conflicts for A. Bianco and provide feedback to address the significant deficiency.	1.4	\$425	\$595	A2
Tau	King-Sze	KST	Senior	12/8/2006	Saginaw - Incremental time incurred to audit API adjustment as a result of control deficiencies.	2.4	\$250	\$600	A2
Ford	David Hampton	DHF	Staff	12/10/2006	Travel time (driving) to Warren, OH for Packard Inventory Testing to address the material weakness.	3.8	*\$100	\$380	A2
Boehm	Michael J.	MJB	Manager	12/11/2006	Coordination of Online Account Reconciliation Tool walkthrough with M. Fawcett.	0.3	\$300	\$90	A2
Boehm	Michael J.	MJB	Manager	12/11/2006	E&S Interim - Status update call with M. Mcwhorter to discuss NRE and E&O reserves.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	12/11/2006	Discussed additional PP&E procedures performed in response to identified control deficiencies and material weakness with M. Kearns.	0.4	\$300	\$120	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/11/2006	E&S - Reviewed workpaper documentation related to spot buy testing performed as a result of deficiencies identified during AR confirmation procedures.	0.8	\$300	\$240	A2
Ford	David Hampton	DHF	Staff	12/11/2006	Accumulated all Packard text inventory files into one fil and summarized data as a result of the material weakness.	0.6	\$200	\$120	A2
Ford	David Hampton	DHF	Staff	12/11/2006	Tied in Packard inventory test counts to inventory listing procedures as a result of the material weakness.	1.2	\$200	\$240	A2
Ford	David Hampton	DHF	Staff	12/11/2006	Travel time (driving) to Warren, OH for Packard Inventory Testing to address the material weakness.	3.7	*\$100	\$370	A2
Ford	David Hampton	DHF	Staff	12/11/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	2.7	\$200	\$540	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2006	Call with C. Zerrull to discuss PBC list items received in conjunction with substantive audit procedures required as a result of material weakness in inventory accounting.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2006	Discussion with N. Miller relative to substantive audit procedures required to audit the API reserve and specific rollforward procedures due to the material weakness associated with the division's ability to track and report interim inventory balances.	4.1	\$425	\$1,743	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: coorespondence with T. Wong regarding final text file for the inventory compilation procedures performed to address the material weakness.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: discussed tie out of inventory test counts with D. Ford and M. Pikos.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: received inventory purchase files from J. Yuhasz for our testing.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: coorespondence with K. Edwards regarding receiving purchase orders to finalize testing of purchase orders.	0.3	\$200	\$60	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: discussed inventory testing procedures with M. Pikos to address material weakness.	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: review of text files for Packard's inventory compilation from T. Wong used to test inventory accounts as a result of the material weakness.	1.2	\$200	\$240	A2
Horner	Kevin John	KJH	Staff	12/11/2006	Packard Interim: Agreed journal voucher detail from monthly files to inventory rollforward tested to address material weakness.	1.4	\$200	\$280	A2
Horner	Kevin John	KJH	Staff	12/11/2006	T&I Interim: received and reviewed response from R. Shaft from inquiry relating to issues from tie out of inventory test counts at Lockport location.	0.4	\$200	\$80	A2
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Preparation of the Material Weakness planning memo	0.4	\$425	\$170	A2
Marold	Erick W.	EWM	Senior	12/11/2006	E&S - Met with M. Boehm to discuss his review of Spot Buy testing.	0.6	\$250	\$150	A2
Miller	Nicholas S.	NSM	Manager	12/11/2006	Packard - Consultation with M. Pikos regarding inventory testing strategy as required because of the inventory material weakness.	0.3	\$300	\$90	A2
Pikos	Matthew C.	MCP	Senior	12/11/2006	Discussing the inventory compilations received for the Packard Division with J. Yuhasz at Packard.	0.8	\$225	\$180	A2
Pikos	Matthew C.	MCP	Senior	12/11/2006	Performing substantive testing of the inventory accounts at the Packard Division to address material weakness.	1.2	\$225	\$270	A2
Pikos	Matthew C.	MCP	Senior	12/11/2006	Obtaining and formatting priced-out inventory compilations for work-in-process - finished goods and non-productive inventory at the Packard Division.	5.9	\$225	\$1,328	A2
Pikos	Matthew C.	MCP	Senior	12/11/2006	Time spent tying in test counts and discussing difference for additional Packard locations observed as a result of the material weakness in inventory.	2.4	\$225	\$540	A2
Rothmund	Mario Valentin	MVR	Senior	12/11/2006	E&C - Additional time testing cut-off as a result of deficiencies and missing/incomplete documentation.	5.6	\$225	\$1,260	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/12/2006	Discussion with N. Miller, A. Krabill and J. Simpson regarding physical inventory tie out approach	0.9	\$300	\$270	A2
DeMers	Laurie A.	LAD	Senior Manager	12/12/2006	Meeting with C. Tosto prior to meeting to discuss workplan revisions and remediation plan.	0.7	\$425	\$298	A2
Ford	David Hampton	DHF	Staff	12/12/2006	Packard - Accumulated all text inventory files into one file and summarized data for testing performed as a result of the material weakness.	0.8	\$200	\$160	A2
Ford	David Hampton	DHF	Staff	12/12/2006	Packard - Tied in inventory test counts to inventory listing for additional sites observed as a result of the material weakness.	1.4	\$200	\$280	A2
Ford	David Hampton	DHF	Staff	12/12/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	3.1	\$200	\$620	A2
Horner	Kevin John	KJH	Staff	12/12/2006	Packard Interim: review of final work in process purchasing file from T. Wong used to test inventory as a result of the material weakness.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	12/12/2006	Packard Interim: meeting with M. Pikos to go over inventory roll-forward testing procedures and discuss strategy of testing as a result of the material weakness.	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	12/12/2006	Packard Interim: created supporting schedules from month over month analysis to tie into inventory rollforward schedule tested to address material weakness.	3.2	\$200	\$640	A2
Horner	Kevin John	KJH	Staff	12/12/2006	T&I Interim: conference call with N. Banks and R. Shaft to discuss inventory test count tie out and resolutions to issues.	1.2	\$200	\$240	A2
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Preparation of summary information for D. Bayles containing the deficiencies noted by our teams in Europe.	1.0	\$425	\$425	A2
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Review of S. Sheckell's comments on the material weakness planning memo.	0.6	\$425	\$255	A2
Miller	Nicholas S.	NSM	Manager	12/12/2006	Corporate - Time spent with M. Sandelich and P. Brusate auditing the KDAK investment balance.	3.9	\$300	\$1,170	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/12/2006	Discussing the inventory compilations received for the Packard Division with J. Yuhasz at Packard.	0.4	\$225	\$90	A2
Pikos	Matthew C.	MCP	Senior	12/12/2006	Obtaining and formatting priced-out inventory compilations for work-in-process, finished goods and no productive inventory at the Packard Division.	1.4	\$225	\$315	A2
Pikos	Matthew C.	MCP	Senior	12/12/2006	Performing substantive testing of the inventory accounts at the Packard Division as a result of the material weakness.	3.9	\$225	\$878	A2
Pikos	Matthew C.	MCP	Senior	12/12/2006	Review of the inventory compilations for the Packard facility (included determining which items would be included in our testing procedures for inventory).	4.2	\$225	\$945	A2
Saimoua	Omar Issam	OIS	Staff	12/12/2006	E&C - Met with G. Halleck to discuss open items and new supporting documents received from client and status of PwC audit work on the tooling process as a result of material weakness in tooling process.	2.1	\$200	\$420	A2
Sheckell	Steven F.	SFS	Partner	12/12/2006	Review material weakness audit approach memo	3.4	\$525	\$1,785	A2
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with A. Ranney regarding pension participant testing - follow-up questions regarding Fidelity file.	0.6	\$425	\$255	A2
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with S. Sheckell and A. Krabill regarding memo addressing material weaknesses and audit impact.	0.3	\$425	\$128	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Meeting with T. Tamer and A. Krabill regarding remediation status	1.8	\$525	\$945	A2
Boehm	Michael J.	MJB	Manager	12/13/2006	Discussed status of inventory tie out for SAP locations with N. Miller, E. Marold and A. Krabill	0.4	\$300	\$120	A2
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Tied in inventory test counts to inventory listing	0.9	\$200	\$180	A2
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Accumulated all text inventory files into one file and summarized data	1.9	\$200	\$380	A2
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Worked on tying burden into the inventory rollforward.	2.1	\$200	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	12/13/2006	Travel time (driving) to Warren, OH for Packard Inventory Testing performed as a result of the material weakness.	3.4	*\$100	\$340	A2
Ford	David Hampton	DHF	Staff	12/13/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	1.4	\$200	\$280	A2
Henning	Jeffrey M.	JMH	Partner	12/13/2006	Discuss status of demographic data feeds material weakness remediation testing status with J. Simpson	0.6	\$525	\$315	A2
Henning	Jeffrey M.	JMH	Partner	12/13/2006	Discuss operating effectiveness of 15 key controls and impact on material weakness determination.	1.1	\$525	\$578	A2
Henning	Jeffrey M.	JMH	Partner	12/13/2006	Review and comment on management's preliminary documentation of material weakness remediation status	2.4	\$525	\$1,260	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: Call with M. Roberts to request hourly payroll receap reports for testing of labor costs in inventory.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: Call with T. Fisher to request payroll recap reports for labor costs in inventory testing.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: received hourly payroll recap reports from T. Fisher and attempted to tie into inventory rollforward.	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: meeting with M. Pikos and D. Ford to go over inventory testing procedures and responsibilities.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	12/13/2006	Packard Interim: Travel time (driving) to Warren, OH to work on Delphi Packard inventory testing as a result of the material weakness.	3.6	*\$100	\$360	A2
Horner	Kevin John	KJH	Staff	12/13/2006	T&I Interim: meeting with N. Miller to discuss test count tie in and resolution to issues.	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/13/2006	T&I Interim: conference call with N. Banks, D. Askey, R. Shaft, and N. Miller to discuss issues with tie out of inventory test counts.	0.8	\$200	\$160	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/13/2006	T&I Interim: summarized issues from inventory test counts and sent along data to D. Askey for help with resolution of issues.	0.9	\$200	\$180	A2
Kearns	Matthew R.	MRK	Senior	12/13/2006	E&C - Meeting with K. Lentine to discuss Joint Venture investment in Singapore as a result of company deficiencies in this area.	0.7	\$275	\$193	A2
Kearns	Matthew R.	MRK	Senior	12/13/2006	E&C - Reviewing and testing foreign JV schedules as part of interim procedures as a result of company deficiencies in this area.	4.4	\$275	\$1,210	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Discussion with N. Miller, M. Boehm and E. Marold to discuss process for reconciling our test counts at SAP locations to the inventory details/ledger.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Revisions to the material weakness audit approach memo.	1.8	\$425	\$765	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	Time incurred to understand how we can tie-out the physical inventory counts at the SAP divisions due to lack of system reports available.	3.2	\$300	\$960	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	Packard - Work with TSRS to input inventory files into ACL in order to facilitate testing and sampling.	1.0	\$300	\$300	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	T&I - Call with D. Askey and K. Horner to discuss differences identified in the physical inventory test count tie-out process.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	Tracking down the U.S. GAAP to Indian GAAP reconciliation for a large joint venture on the E&C entity (Procedures required because of identified deficiencies in this area.)	0.3	\$300	\$90	A2
Miller	Nicholas S.	NSM	Manager	12/13/2006	Discussions with C. Zerull and M. Sandelich to understand the \$63 million reconciling item on the Promotora reconciliation.	3.2	\$300	\$960	A2
Pikos	Matthew C.	MCP	Senior	12/13/2006	Discussing the inventory compilations received for the Packard Division with J. Yuhasz at Packard.	0.4	\$225	\$90	A2
Pikos	Matthew C.	MCP	Senior	12/13/2006	Performing substantive testing of the inventory accounts at the Packard Division.	0.6	\$225	\$135	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pikos	Matthew C.	MCP	Senior	12/13/2006	Time spent organizing the inventory compilations for the Packard facility (included determining which items would be included in our testing procedures for inventory).	2.7	\$225	\$608	A2
Pikos	Matthew C.	MCP	Senior	12/13/2006	Travel time (driving) to Warren, OH to perform substantive interim audit procedures on the inventory account at the Packard Division as a result of the material weakness.	3.2	*\$113	\$362	A2
Pikos	Matthew C.	MCP	Senior	12/13/2006	Time spent tying in test counts and discussing difference for additional Packard locations observed as a result of the material weakness in inventory.	1.1	\$225	\$248	A2
Simpson	Jamie	JS	Senior Manager	12/13/2006	Discussion with J. Henning regarding status of demographic data remediation status.	0.7	\$425	\$298	A2
Boehm	Michael J.	MJB	Manager	12/14/2006	E&S Interim - Review of E&O reserve adjustment documentation provided by E&S as a result of revision to E&O analysis.	0.3	\$300	\$90	A2
Ford	David Hampton	DHF	Staff	12/14/2006	Packard - Tied in inventory test counts to inventory listing	0.7	\$200	\$140	A2
Ford	David Hampton	DHF	Staff	12/14/2006	Packard - Selected sample and put together request for inventory price test	2.1	\$200	\$420	A2
Ford	David Hampton	DHF	Staff	12/14/2006	Packard - Selected sample for inventory rollforward from the purchasing listings (organized and footed these listings and tied them to the rollforward).	5.2	\$200	\$1,040	A2
Ford	David Hampton	DHF	Staff	12/14/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	2.3	\$200	\$460	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2006	E&C - Discussion with J. Brooks to provide audit status update, including deficiencies identified.	2.1	\$425	\$893	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2006	Review of E&Y substantive audit workpapers of Packard physical inventory observation - procedures included those specific to material weakness implication in inventory tracking and reporting.	4.6	\$425	\$1,955	A2
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Review divisional status of additional PPE and tooling testing given the material weaknesses	0.3	\$525	\$158	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	12/14/2006	Discuss results of interim assessment of 15 key controls with D. Bayles and PwC	0.5	\$525	\$263	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: meeting with G. Naylor to try to obtain listing of shipments for cut-off testing.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: Call with D. Burns to request listing of shipments for 5 days prior to API and 5 days after API.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: discussed with M. Pikos steps for price testing and how to make selections.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: worked on price testing files.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: kick-off meeting with M. Starr to discuss procedures for testing inventory shipments.	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: meeting with M. Pikos to discuss inventory shipments selections.	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: received payroll hourly recap reports from M. Roberts	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: meeting with D. Vogel to obtain shipments listings for inventory rollforward testing.	1.4	\$200	\$280	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: meeting with M. Starr to request support for the standard relief journal voucher and discuss selections for inventory shipment testing.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	12/14/2006	Packard Interim: created supporting schedules for transfers out portion of the inventory rollforward analysis.	2.9	\$200	\$580	A2
Kearns	Matthew R.	MRK	Senior	12/14/2006	E&C - Reviewing and testing foreign JV schedules as part of interim procedures as a result of company deficiencies in this area.	3.2	\$275	\$880	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Edits to the material weakness audit approach memo.	0.7	\$425	\$298	A2
Miller	Nicholas S.	NSM	Manager	12/14/2006	Time incurred to understand how we can tie-out the physical inventory counts for SAP locations due to lack of available system reports.	2.1	\$300	\$630	A2
Miller	Nicholas S.	NSM	Manager	12/14/2006	Packard - Work with TSRS to input inventory files into ACL in order to facilitate testing and sampling.	0.7	\$300	\$210	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/14/2006	T&I - Call with D. Askey to determine how we can obtain an inventory pricing file to assist with the tie-out of the physical inventory test counts.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	12/14/2006	T&I - Communicating with T&I personnel regarding the errors found in the AR confirmation process, and working on a way to ensure that they are not material.	1.1	\$300	\$330	A2
Miller	Nicholas S.	NSM	Manager	12/14/2006	Packard - Consultation with M. Pikos regarding inventory testing strategy as required because of the inventory material weakness.	0.8	\$300	\$240	A2
Pikos	Matthew C.	MCP	Senior	12/14/2006	Organizing the inventory compilations for the Packard facility - included determining which items would be included in our testing procedures for inventory.	2.2	\$225	\$495	A2
Pikos	Matthew C.	MCP	Senior	12/14/2006	Performing substantive testing of the inventory accounts at the Packard Division.	7.2	\$225	\$1,620	A2
Simpson	Jamie	JS	Senior Manager	12/14/2006	Discussion with N. Miller regarding SAP test count tie in issues.	0.5	\$425	\$213	A2
Ford	David Hampton	DHF	Staff	12/15/2006	Packard - Selected sample and put together request for inventory price test	2.8	\$200	\$560	A2
Ford	David Hampton	DHF	Staff	12/15/2006	Travel time (driving) to Warren, OH for Packard Inventory Testing performed as a result of the material weakness.	3.6	*\$100	\$360	A2
Ford	David Hampton	DHF	Staff	12/15/2006	Packard - Tied our inventory test counts. (relates to the excess work associated with having extra inventory sheets to tie out because we observed more locations due to the material weakness.)	0.6	\$200	\$120	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: received listing of shipments from D. Burns for five days prior to API and five days after the API.	0.2	\$200	\$40	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: created shipments testing instructions memo.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: received shipping files from D. Vogel to make selections.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: made selections for shipping cut-off testing.	0.9	\$200	\$180	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: made selections from shipping files for testing of inventory shipments.	1.7	\$200	\$340	A2
Horner	Kevin John	KJH	Staff	12/15/2006	Packard Interim: Travel time (driving) from Warren, OH to complete inventory testing as a result of the material weakness.	3.6	*\$100	\$360	A2
Marold	Erick W.	EWM	Senior	12/15/2006	Corporate - Discussed with team the physical inventory counts and methods to agree to the inventory compilation.	1.4	\$250	\$350	A2
Miller	Nicholas S.	NSM	Manager	12/15/2006	Packard - Call with C. Zerull to discuss deficiencies.	0.6	\$300	\$180	A2
Miller	Nicholas S.	NSM	Manager	12/15/2006	Packard - Consultation with M. Pikos regarding inventory testing strategy as required because of the inventory material weakness.	0.5	\$300	\$150	A2
Pikos	Matthew C.	MCP	Senior	12/15/2006	Travel time (driving) from Warren, OH after performing substantive interim audit procedures on the inventory account at the Packard Division as a result of the material weakness.	3.1	*\$113	\$350	A2
Pikos	Matthew C.	MCP	Senior	12/15/2006	Performing substantive testing of the inventory accounts at the Packard Division as a result of the material weakness.	4.1	\$225	\$923	A2
Simpson	Jamie	JS	Senior Manager	12/15/2006	Discussion with A. Ranney and N. Yang regarding statu of pension participant data testing.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	12/15/2006	Review of Delphi remediation memo regarding demographic data.	0.8	\$425	\$340	A2
Ford	David Hampton	DHF	Staff	12/18/2006	Packard - Worked on documentation for physical inventory workpapers and worked on performing cut off testing on locations observed as a result of the material weakness.	2.1	\$200	\$420	A2
Ford	David Hampton	DHF	Staff	12/18/2006	Packard - Due to the material weakness over inventory, performed additional work on inventory tag control.	1.3	\$200	\$260	A2
Ford	David Hampton	DHF	Staff	12/18/2006	Packard - Due to the material weakness over inventory, worked on documenting additional physical inventory locations and performed cut off testing for locations.	3.7	\$200	\$740	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: coorespondence with M. Pikos regarding support for the Mexico Buyback from J. Yuhasz which was used to test inventory as a result of the material weakness.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: meeting with M. Pikos to discuss testing of cost of sales relief journal entry in rollforward which was tested to address the material weakness.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: reviewed the revenue cycle walkthrough to gain understanding of methodology to record cost of sales on monthly basis to help with tie out of entry for months in rollforward testing.	0.9	\$200	\$180	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: worked on testing of transfers out raw & work in process section of the inventory rollforward which was tested to address material weakness.	1.1	\$200	\$220	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: completed the transfers out supporting schedules for material to tie into inventory rollforward tested to address the material weakness.	1.4	\$200	\$280	A2
Horner	Kevin John	KJH	Staff	12/18/2006	Packard Interim: worked on tie out of supporting documentation for the cost of sales relief journal entry for the month of August in the inventory rollforward.	3.9	\$200	\$780	A2
Imberger	Guido	GI	Senior Manager	12/18/2006	Saginaw - Additional analysis of accounts payable breakdown provided by ACS due to lack of documented procedures.	0.2	\$425	\$85	A2 2
Imberger	Guido	GI	Senior Manager	12/18/2006	Saginaw - Additional review of information for Account Payable coming from ACS as a result of lack of documented pocedures.	0.7	\$425	\$298	A2 2
Kearns	Matthew R.	MRK	Senior	12/18/2006	E&C - Attending a meeting with M. Fawcett of Delphi A. A. Gnesin and J. Gutierrez of PwC and R. Chakravity of E&C to discuss status of 15 Key Controls performed at E&C.	0.9	\$275	\$248	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Review of revised E&O calculations for the E&S division.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Preparation of the material weakness memo.	0.9	\$425	\$383	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Miller	Nicholas S.	NSM	Manager	12/18/2006	Packard - Meeting with M. Pikos to address rollforward procedures to be completed. (Procedures required because of inventory material weakness.)	0.6	\$300	\$180	A2
Pikos	Matthew C.	MCP	Senior	12/18/2006	Performing substantive audit procedures on the monthly activity in the inventory. Specifically, these procedures focused on the transfers in and out of the Mexico Buyback at the Packard facility.	1.1	\$225	\$248	A2
Pikos	Matthew C.	MCP	Senior	12/18/2006	Performing substantive audit procedures related to the inventory area at the Packard Division as a result of the material weakness.	3.9	\$225	\$878	A2
Pikos	Matthew C.	MCP	Senior	12/18/2006	Preparation of memo summarizing additional substantive audit procedures on inventory at Packard performed as a result of the material weakness..	4.4	\$225	\$990	A2
Rothmund	Mario Valentin	MVR	Senior	12/18/2006	E&C - Review of the additional cut-off documentation provided to E&C as a result of deficiencies.	3.2	\$225	\$720	A2
Simpson	Jamie	JS	Senior Manager	12/18/2006	Review of Watson Wyatt letters regarding one year of credited service rules for pension testing.	0.8	\$475	\$380	A2
Simpson	Jamie	JS	Senior Manager	12/18/2006	Meeting with K. Cobb and A. Ranney to discuss status of pension participant data testing.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	12/18/2006	Preparation for pension status meeting with K. Cobb to discuss open items on testing.	0.8	\$425	\$340	A2
Simpson	Jamie	JS	Senior Manager	12/18/2006	Discussion with A. Ranney regarding pension participant testing status to address material weakness.	0.9	\$425	\$383	A2
Yang	Jinglu	JY	Senior	12/18/2006	Discussed pension participant data testing issues with J. Simpson and A. Ranney	0.8	\$225	\$180	A2
Boehm	Michael J.	MJB	Manager	12/19/2006	Financial Remediation - Reviewed revised E&O analysis provided by E&S Division to incorporate estimate of unidentified excess inventory into reserve.	1.3	\$300	\$390	A2
Chamarro	Destiny D.	DDC	Staff	12/19/2006	Steering-Preparation of Accounts Payable Analysis to send to B. Prueter and J. Perkins regarding control deficiencies.	1.1	\$200	\$220	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	12/19/2006	Packard - Performing procedures related to the inventory tag control as a result of the material weakness.	1.2	\$200	\$240	A2
Ford	David Hampton	DHF	Staff	12/19/2006	Packard - Due to the material weakness over inventory performing additional work on inventory tag control.	0.7	\$200	\$140	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard Interim: meeting with M. Pikos to obtain answers to questions regarding tie out of cost of sales relief journal entry tested as part of the rollforward testing due to the material weakness.	0.4	\$200	\$80	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard Interim: agreed shipments selection quantities to the cost reports screen prints received from M. Starr as part of inventory testing to address material weakness.	1.2	\$200	\$240	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard Interim: completed tie out of supporting documentation for the cost of sales relief journal entry for the month of August as part of inventory testing to address the material weakness.	1.2	\$200	\$240	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard interim: worked on testing of transfers out of raw and work in process section of the inventory rollforward tested to address the material weakness.	1.3	\$200	\$260	A2
Horner	Kevin John	KJH	Staff	12/19/2006	Packard Interim: worked out tie out of supporting documentation of journal voucher 50, cost of sales relief journal entry for September and October tested to address material weakness.	3.9	\$200	\$780	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Saginaw - Discussion with D. Houston (Steering) regarding process of adjusting the inventory accounts based on annual physical control deficiencies in the process and the resulting SOPA of \$4m.	0.7	\$425	\$298	A2 1
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Review of documentation and discussion with M. Boehr and E. Marold of E&O accounting for the E&S division and the latest analysis provided by the division.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Meeting with D. Bayles to discuss matters relating to the 15 key control testing.	0.7	\$425	\$298	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/19/2006	E&S - Discussion between E. Marold, M. Boehm and A. Krabill regarding year-end audit procedures for NRE.	1.1	\$250	\$275	A2
Miller	Nicholas S.	NSM	Manager	12/19/2006	T&I - Meeting with D. Praus to discuss deficiency reporting.	0.7	\$300	\$210	A2
Pikos	Matthew C.	MCP	Senior	12/19/2006	Discussing the inventory area at the Packard Division with T. Cooney.	0.4	\$225	\$90	A2
Pikos	Matthew C.	MCP	Senior	12/19/2006	Performing substantive audit procedures related to the inventory area at the Packard Division.	2.2	\$225	\$495	A2
Pikos	Matthew C.	MCP	Senior	12/19/2006	Performing substantive audit procedures on the monthly activity in the inventory. Specifically, these procedures focused on the transfers in and out of the Mexico Buyback at the Packard facility.	3.2	\$225	\$720	A2
Pikos	Matthew C.	MCP	Senior	12/19/2006	Preparation of memo describing additional substantive audit procedures performed on inventory as a result of the material weakness.	2.9	\$225	\$653	A2
Ranney	Amber C.	ACR	Senior	12/19/2006	Corporate Interim-Discussing pension testing status with J. Simpson & N. Yang.	0.7	\$250	\$175	A2
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Discussion with D. Chamarro on WIP move-order points adjustments due to system limitations and deficiencies in controls.	0.3	\$250	\$75	A2 1
Tau	King-Sze	KST	Senior	12/19/2006	Saginaw - Reviewed and obtained an understanding of the WIP move-order points adjustments including system limitations and control deficiencies in process.	1.4	\$250	\$350	A2 1
Boehm	Michael J.	MJB	Manager	12/20/2006	E&S Interim - Discussed E&O and NRE procedures to be performed at year-end with E. Marold and A. Krabill.	0.9	\$300	\$270	A2
Boehm	Michael J.	MJB	Manager	12/20/2006	Financial Remediation - Participated in conference call regarding remediation of cycle count process at Cuneo warehouse with D. Peebles, C. Talbert, A. Krabill, and L. Augustine.	0.8	\$300	\$240	A2
Boehm	Michael J.	MJB	Manager	12/20/2006	Financial Remediation - Met with E. Marold and A. Krabill and provided comments regarding revised E&O analysis at E&S Division.	1.1	\$300	\$330	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ford	David Hampton	DHF	Staff	12/20/2006	Packard - Performing procedures related to the inventory tag control at sites observed as a result of the material weakness.	3.1	\$200	\$620	A2
Ford	David Hampton	DHF	Staff	12/20/2006	Packard - Due to the material weakness over inventory performing additional work on inventory tag control.	1.4	\$200	\$280	A2
Henning	Jeffrey M.	JMH	Partner	12/20/2006	Practice Director consultation re: status of audit process relative to material weakness implications	1.2	\$525	\$630	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: discussed Mexico buyback with M. Pikos.	0.3	\$200	\$60	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: went through the inventory rollforward support schedules to create list of items we need to discuss with J. Yuhasz relating to transfer outs of inventory.	0.8	\$200	\$160	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: completed tie out of shipments selections to supporting detail for cost of sales relief journal entry for testing of material balance in inventory rollforward.	1.4	\$200	\$280	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: meeting with M. Pikos to go over testing of transfer outs for labor, burden, and copper as part of inventory testing to address the material weakness.	1.6	\$200	\$320	A2
Horner	Kevin John	KJH	Staff	12/20/2006	Packard Interim: Tie out of transfer out schedules in support of inventory rollforward tested to address the material weakness.	2.1	\$200	\$420	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Discussion of matters relating to inventory test count tie in for locations using SAP with N. Miller.	0.3	\$425	\$128	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Conference call with DPSS Cuneo warehouse inventory team and M. Boehm regarding the status of cycle count remediation.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Discussion of the audit approach for ER&D for the E&S division considering issues noted to date with M. Boehm and E. Marold.	0.8	\$425	\$340	A2
Marold	Erick W.	EWM	Senior	12/20/2006	E&S - Finalized memo and concluded testing on Workstream inventory.	2.1	\$250	\$525	A2
Marold	Erick W.	EWM	Senior	12/20/2006	E&S - Reviewed remediated excess and obsolete inventory analysis prepared by division management.	1.3	\$250	\$325	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Marold	Erick W.	EWM	Senior	12/20/2006	E&S - Summarized feedback for division management regarding revised excess and obsolete inventory analysis.	1.5	\$250	\$375	A2
Miller	Nicholas S.	NSM	Manager	12/20/2006	T&I - Time spent attempting to tie out physical inventory counts.	2.1	\$300	\$630	A2
Pikos	Matthew C.	MCP	Senior	12/20/2006	Creating a memo describing the substantive audit procedures that will be performed on the inventory area at the Packard Division as a result of the material weakness related to inventory at Packard.	1.1	\$225	\$248	A2
Pikos	Matthew C.	MCP	Senior	12/20/2006	Performing substantive audit procedures on the monthly activity in the inventory. Specifically, these procedures focused on the transfers in and out of the Mexico Buyback at the Packard facility.	1.4	\$225	\$315	A2
Pikos	Matthew C.	MCP	Senior	12/20/2006	Performing substantive audit procedures related to the inventory area at the Packard Division as a result of the material weakness.	5.9	\$225	\$1,328	A2
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Preparing for meeting with K. Cobb to discuss status of pension participant data testing.	0.4	\$250	\$100	A2
Ranney	Amber C.	ACR	Senior	12/20/2006	Corporate Interim-Meeting with K. Cobb to discuss status of pension participant data testing.	1.2	\$250	\$300	A2
Rothmund	Mario Valentin	MVR	Senior	12/20/2006	AHG - Reviewed the tie-outs from the Inventory Test Count sheet into the ZAPI-Comp file as a result of inability to tie out test counts.	6.6	\$225	\$1,485	A2
Schwandt	Lisa N.	LNS	Staff	12/20/2006	Transferring information for overseas control deficiencies into E&Y's template.	1.6	\$125	\$200	A2
Boehm	Michael J.	MJB	Manager	12/21/2006	Met with E. Marold and M. Fawcett to walkthrough online account reconciliation tracking tool implemented to be implemented to improve reconciliation process in 2007.	1.2	\$300	\$360	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Discussion of matters relating to inventory test count tie in for locations using SAP with N. Miller.	0.4	\$425	\$170	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of revised E&O calculations for the E&S division.	0.9	\$425	\$383	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of current deficiency tracker.	0.7	\$425	\$298	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Review of European deficiency summaries for the Delphi ICC group.	1.8	\$425	\$765	A2
Marold	Erick W.	EWM	Senior	12/21/2006	Corporate - Met with M. Fawcett to discuss the 2007 account reconciliation tool and expected implementation dates.	1.3	\$250	\$325	A2
Schwandt	Lisa N.	LNS	Staff	12/21/2006	Preparing summary of international control deficiencies using E&Y's template.	1.8	\$125	\$225	A2
Sheckell	Steven F.	SFS	Partner	12/21/2006	Review material weakness memo documenting adjustments to audit approach	1.6	\$525	\$840	A2
Tau	King-Sze	KST	Senior	12/21/2006	Saginaw - Communication between S. Hatch and D. Huston on API open questions as a result of control deficiencies identified.	0.6	\$250	\$150	A2
<b>A2 Financial Remediation Project Total:</b>						<b>377.7</b>		<b>\$96,757</b>	
<b>* Billed at 1/2 of hourly billing rate</b>									
<b>Fresh Start Accounting</b>									
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Call with J. Burns to discuss fresh start valuation audit approach.	0.7	\$425	\$298	A2
Asher	Kevin F.	KFA	Partner	12/18/2006	Fresh start accounting org meeting	1.5	\$700	\$1,050	A2
Burns JR	John E.	JEB	Senior Manager	12/18/2006	Travel time from Troy to New York after meetings at Delphi on fresh start accounting.	2.6	*\$213	\$553	A2
Burns JR	John E.	JEB	Senior Manager	12/18/2006	Travel time to Troy from New York for meetings at Delphi regarding fresh start accounting.	2.8	*\$213	\$595	A2
Burns JR	John E.	JEB	Senior Manager	12/18/2006	Participation in fresh start steering committee, SFAS 14- and audit team meetings	4.6	\$425	\$1,955	A2
Fitzpatrick	Michael J.	MJF	Partner	12/18/2006	Review fresh start matters	1.9	\$750	\$1,425	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Meeting with S. Sheckell, M. Hatzfeld, J. Burns and the KPMG valuation team to discuss the valuation approach for the fresh start and 144 valuations.	1.6	\$425	\$680	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Attending the Delphi Fresh Start Accounting Steering Committee meeting.	0.7	\$425	\$298	A2
Sheckell	Steven F.	SFS	Partner	12/18/2006	Review the fresh start accounting plan	3.8	\$525	\$1,995	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/19/2006	Meeting with KPMG to discuss fresh start scope.	2.1	\$425	\$893	A2
<b>A2 Fresh Start Accounting Project Total:</b>						<b>22.3</b>		<b>\$9,741</b>	
<b>* Billed at 1/2 of hourly billing rate</b>									

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
<b>IT Remediation</b>									
Pacella	Shannon M.	SMP	Manager	12/3/2006	Prepare status matrix to show remediation testing status for meeting with IT SOX PMO.	0.5	\$300	\$150	A2
Boehm	Michael J.	MJB	Manager	12/4/2006	IT Remediation - Reviewed correspondence from C. Peterson and J. Simpson regarding Hyperion application control testing.	0.4	\$300	\$120	A2
Cash	Kevin L.	KLC	Partner	12/4/2006	Meeting with J.Piazza, S.Pacella and A.Tanner to discuss Management deficiency remediation status.	1.2	\$525	\$630	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Attend SOD Meeting with A. Bianco	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Attend SOX update meeting with J. Piazza, M. Harris, K. Cash and A. Tanner to discuss remediation status for all high rated deficiencies	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Review deficiencies with M. Stille to develop re-testing strategy.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Discuss with K. Cash remediation testing strategy and DGL exceptions.	1.8	\$300	\$540	A2
Pacella	Shannon M.	SMP	Manager	12/4/2006	Discussion with A. Tanner re: CCID remediation and agenda items for the Status Update meeting with J. Piazza to discuss remediation status.	1.8	\$300	\$540	A2
Simpson	Jamie	JS	Senior Manager	12/4/2006	Review Hyperion substantive testing program to be executed as a result of deficiencies identified	0.7	\$425	\$298	A2
Stille	Mark Jacob	MJS	Senior	12/4/2006	Remediation Testing of new user access for Steering applications.	0.8	\$225	\$180	A2
Stille	Mark Jacob	MJS	Senior	12/4/2006	Time spent selecting new user sample for DGL remediation testing.	1.3	\$225	\$293	A2
Tanner	Andrew J.	AJT	Senior Manager	12/4/2006	Development of substantive procedure responsibility/tracking matrix	0.9	\$475	\$428	A2
Tanner	Andrew J.	AJT	Senior Manager	12/4/2006	Meeting with J. Piazza, PwC, Kevin Cash, and S. Pacella to discuss CCID remediation and High risk remediation	1.1	\$475	\$523	A2
Boehm	Michael J.	MJB	Manager	12/5/2006	IT Remediation - Met with J. Simpson to discuss Hyperion application control testing to be performed as a result of deficiencies identified in ITGC testing.	0.8	\$300	\$240	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/5/2006	IT Remediation - Met with M. Whiteman, C. Peterson, and M. Stille to perform Hyperion application control testing procedures performed in response to ITGC deficiencies.	1.7	\$300	\$510	A2
Pacella	Shannon M.	SMP	Manager	12/5/2006	Discussion with A. Tanner re: CCID remediation and agenda items for the Status Update meeting with J. Piazza to discuss remediation status.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	12/5/2006	Review deficiencies with M. Stille to develop re-testing strategy.	1.6	\$300	\$480	A2
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with C. Peterson regarding Hyperion substantive testing as a result of deficiencies identified.	0.5	\$425	\$213	A2
Simpson	Jamie	JS	Senior Manager	12/5/2006	Discussion with M. Boehm regarding additional testing required due to deficiencies noted in Hyperion ITGC's.	1.1	\$425	\$468	A2
Stille	Mark Jacob	MJS	Senior	12/5/2006	Meeting with M. Whiteman, L. Smith, C. Peterson, & M Boehm to discuss Hyperion access, consolidation process, & foreign currency translation - due to ineffective ITGCs.	1.6	\$225	\$360	A2
Stille	Mark Jacob	MJS	Senior	12/5/2006	Remediation Testing of new user access for Steering applications.	1.3	\$225	\$293	A2
Stille	Mark Jacob	MJS	Senior	12/6/2006	Remediation Testing of new user access for Steering applications.	1.0	\$225	\$225	A2
Huffman	Derek T.	DTH	Senior	12/7/2006	Review of data requested for SAP substantive procedure due to IT deficiencies found in testing with D. Steis.	1.6	\$225	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/7/2006	Review deficiencies with M. Stille to develop re-testing strategy.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	12/8/2006	Discussion with M. Harris regarding remediation testing strategy.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	12/9/2006	Prepare materials for SOX Update meeting with the IT SOX PMO to discuss remediation status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	12/10/2006	Prepare materials for SOX Update meeting with the IT SOX PMO to discuss remediation status.	1.4	\$300	\$420	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Boehm	Michael J.	MJB	Manager	12/11/2006	IT Remediation - Discussed expanded Hyperion FX testing procedures with L. Schwandt. Expanded testing performed in response to identified ITGC deficiencies.	0.5	\$300	\$150	A2
Cash	Kevin L.	KLC	Partner	12/11/2006	Status update meeting -attendees S. Pacella, A. Tanner, J. Piazza, M. Harris, B. Garvey and D. Steis including prep time	1.4	\$525	\$735	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Discussion with T. Ellis to discuss remediation testing strategy for Packard.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Met with B. Beaver to discuss E&Y feedback on Mgmt's testing.	0.4	\$300	\$120	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Prepare materials for SOX Update meeting with the IT SOX PMO to discuss remediation status.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Attend SOX Update meeting with J. Piazza, M. Harris, and B. Garvey to discuss IT remediation testing efforts and status.	1.2	\$300	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/11/2006	Discussion with M. Stille to help address issues with remediation testing.	2.8	\$300	\$840	A2
Stille	Mark Jacob	MJS	Senior	12/11/2006	Meet with B.Beaver (PwC) to discuss our questions regarding Management's testing of treasury applications (IT2/Integra-T).	0.4	\$225	\$90	A2
Stille	Mark Jacob	MJS	Senior	12/11/2006	Follow-up with L. Smith regarding Endeavor reports for DGL program change remediation testing.	0.3	\$225	\$68	A2
Stille	Mark Jacob	MJS	Senior	12/11/2006	Follow-up with T. Eden and D. Starland regarding open items for Steering new user remediation testing.	0.4	\$225	\$90	A2
Tanner	Andrew J.	AJT	Senior Manager	12/11/2006	Updates to CCID procedure responsibility/tracking matrix	0.9	\$475	\$428	A2
Tanner	Andrew J.	AJT	Senior Manager	12/11/2006	Meeting with J. Piazza, PwC, K. Cash, and S. Pacella to discuss CCID remediation and High risk remediation	1.1	\$475	\$523	A2
Cash	Kevin L.	KLC	Partner	12/12/2006	Conference call with S. Sheckell, K. Asher, J. Simpson, A. Tanner, and S. Pacella re ITGC deficiencies and impact to audit.	1.2	\$525	\$630	A2
Ellis	Timothy A.	TAE	Senior	12/12/2006	Talking through the remediation documentation with PwC (D. Wojdyla) and S. Pacella. (Documenting this information in our workpapers and discussing next steps.)	2.1	\$275	\$578	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/12/2006	Prepare materials for TSRS Status meeting to discuss TSRS Remediation strategy and testing status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	12/12/2006	Discussion with M. Stille to help address issues with remediation testing.	1.8	\$300	\$540	A2
Boehm	Michael J.	MJB	Manager	12/13/2006	TSRS Coordination - Met with M. Stille and C. Peterson to discuss status of Hyperion ITGC/Application control testing as a result of deficiencies identified with Hyperion.	0.6	\$300	\$180	A2
Boehm	Michael J.	MJB	Manager	12/13/2006	IT Remediation - Coordination of expanded Hyperion FX testing in response to deficiencies identified in ITGC process.	0.6	\$300	\$180	A2
Ellis	Timothy A.	TAE	Senior	12/13/2006	Talking through the remediation documentation with PwC (D. Wojdyla) and S. Pacella. (Documenting this information in our workpapers and discussing next steps.)	1.9	\$275	\$523	A2
Pacella	Shannon M.	SMP	Manager	12/13/2006	Discussion with T. Ellis to discuss remediation testing strategy for Packard.	0.8	\$300	\$240	A2
Pacella	Shannon M.	SMP	Manager	12/13/2006	Prepare materials for TSRS Status meeting to discuss TSRS Remediation strategy and testing status.	1.4	\$300	\$420	A2
Pacella	Shannon M.	SMP	Manager	12/13/2006	Discussion with M. Stille to help address issues with remediation testing.	1.8	\$300	\$540	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Discussion with M. Boehm and C. Peterson around Hyperion substantive procedures re: application controls testing.	1.2	\$225	\$270	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Reviewing updated Hyperion security extracts and determining task access for substantive procedures	2.1	\$225	\$473	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Reviewing responses to comments provided to PwC related to questions we had regarding Treasury testing.	2.3	\$225	\$518	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Follow-up with L. Smith and appropriate data owners to obtain access request forms and supporting documentation for DGL new user remediation testing.	1.1	\$225	\$248	A2
Stille	Mark Jacob	MJS	Senior	12/13/2006	Follow-up with T. Eden and D. Starland regarding open items for Steering new user remediation testing.	1.4	\$225	\$315	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	12/13/2006	Obtaining supporting documentation and testing of DGL program change remediation testing.	1.8	\$225	\$405	A2
Boehm	Michael J.	MJB	Manager	12/14/2006	IT Remediation - Coordination of expanded Hyperion FX testing in response to deficiencies identified in ITGC process.	0.4	\$300	\$120	A2
Cash	Kevin L.	KLC	Partner	12/14/2006	Conference call with S. Sheckell, K. Asher, J. Simpson, A. Tanner, and S. Pacella re ITGC status update meeting for ITGCs and remediation testing plans.	1.8	\$525	\$945	A2
Pacella	Shannon M.	SMP	Manager	12/14/2006	Discussion with A. Tanner and C. Peterson to discuss open items and remediation testing status.	0.5	\$300	\$150	A2
Pacella	Shannon M.	SMP	Manager	12/14/2006	TSRS Update Meeting with S. Sheckell, K.Asher, A. Tanner, C. Peterson, J. Simpson and K.Cash to discuss approach for remediation testing and status of remediation testing and year-end wrap up items.	1.5	\$300	\$450	A2
Pacella	Shannon M.	SMP	Manager	12/14/2006	Discussion with M. Stille to help address issues with remediation testing.	1.8	\$300	\$540	A2
Pacella	Shannon M.	SMP	Manager	12/14/2006	Prepare materials for TSRS Status meeting to discuss TSRS Remediation strategy and testing status.	2.5	\$300	\$750	A2
Peterson	Christopher A.	CAP	Manager	12/14/2006	TSRS status update meeting for Hyperion remediation testing. Met with M. Stille and M. Boehm.	0.7	\$300	\$210	A2
Peterson	Christopher A.	CAP	Manager	12/14/2006	TSRS status update meeting with audit team to discuss remediation testing. Attendees were J. Simpson, S. Pacella, A. Tanner, S. Sheckell, and K. Asher.	1.4	\$300	\$420	A2
Sheckell	Steven F.	SFS	Partner	12/14/2006	Status review meeting with IT group to discuss remediation testing.	1.4	\$525	\$735	A2
Simpson	Jamie	JS	Senior Manager	12/14/2006	TSRS status meeting with K. Asher, S. Sheckell, K. Cash, A. Tanner, C. Peterson and S. Pacella to discuss status of remediation testing and substantive testing performed as a result of deficiencies.	1.1	\$425	\$468	A2
Stille	Mark Jacob	MJS	Senior	12/14/2006	Reviewing responses to comments provided to PwC related to questions we had regarding Treasury testing.	1.6	\$225	\$360	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tanner	Andrew J.	AJT	Senior Manager	12/14/2006	TSRS meeting to discuss ITGC deficiency impact to f/s audit with K. Asher, K. Cash, S. Sheckell, J. Simpson, S. Pacella, and C. Peterson	1.4	\$475	\$665	A2
Stille	Mark Jacob	MJS	Senior	12/15/2006	Reviewing updated Hyperion security extracts and determining task access for remediation testing.	0.6	\$225	\$135	A2
Pacella	Shannon M.	SMP	Manager	12/16/2006	Prepare materials for meeting with IT SOX PMO to discuss status of remediation testing.	0.7	\$300	\$210	A2
Damodaran	Tarun	TD	Staff	12/18/2006	DGL Remediation Test - Program Change testing	1.4	\$200	\$280	A2
Damodaran	Tarun	TD	Staff	12/18/2006	Hyperion Remediation - Logical Access Test	2.1	\$200	\$420	A2
Damodaran	Tarun	TD	Staff	12/18/2006	DGL Remediatin Test - Logical Access testing	4.2	\$200	\$840	A2
Damodaran	Tarun	TD	Staff	12/18/2006	Update Summary of Control Deficiency document	1.9	\$200	\$380	A2
Tanner	Andrew J.	AJT	Senior Manager	12/18/2006	Preparation of materials for IT executive update meeting to discuss IT remediation status	0.7	\$475	\$333	A2
Tanner	Andrew J.	AJT	Senior Manager	12/18/2006	Meeting with J. Piazza, PwC, K. Cash, and S. Pacella to discuss CCID remediation and High risk remediation	1.1	\$475	\$523	A2
Damodaran	Tarun	TD	Staff	12/19/2006	DGL Remediation Test - Logical Access testing	1.8	\$200	\$360	A2
Damodaran	Tarun	TD	Staff	12/19/2006	DGL Remediation Test - Program Change testing	3.4	\$200	\$680	A2
Damodaran	Tarun	TD	Staff	12/19/2006	Steering Remediation Test - Logical Access testing	1.8	\$200	\$360	A2
Pacella	Shannon M.	SMP	Manager	12/19/2006	Meeting with D. Steis and D. Huffman to discuss requirements for substantively testing SAP application controls.	0.6	\$300	\$180	A2
Pacella	Shannon M.	SMP	Manager	12/19/2006	Meet with M. Stille to discuss questions on deficiencies to re-test and re-testing strategy.	1.9	\$300	\$570	A2
Stille	Mark Jacob	MJS	Senior	12/19/2006	Developing deficiency remediation status document for A. Tanner.	2.1	\$225	\$473	A2
Damodaran	Tarun	TD	Staff	12/20/2006	DGL Remediation Test - Program Change testing	2.1	\$200	\$420	A2
Damodaran	Tarun	TD	Staff	12/20/2006	DGL Remediation Test - Logical Access testing	2.2	\$200	\$440	A2
Damodaran	Tarun	TD	Staff	12/20/2006	Steering Remediation Test - Logical Access testing	2.1	\$200	\$420	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/20/2006	Preparation of email to M. Harris to discuss how E&Y will handle deficiencies not re-tested by Management.	0.3	\$300	\$90	A2
Pacella	Shannon M.	SMP	Manager	12/20/2006	Call with D. Wojdyla (PwC) to discuss E&Y feedback on Mgmt's remediation testing.	0.9	\$300	\$270	A2
Pacella	Shannon M.	SMP	Manager	12/20/2006	Meet with M. Stille to discuss questions on deficiencies to re-test and re-testing strategy.	1.9	\$300	\$570	A2
Stille	Mark Jacob	MJS	Senior	12/20/2006	Developing deficiency remediation status document for A. Tanner.	3.6	\$225	\$810	A2
Boehm	Michael J.	MJB	Manager	12/21/2006	IT Remediation - Met with M. Whiteman to execute expanded Hyperion FX testing as a result of deficiencies noted in ITGC testing.	1.1	\$300	\$330	A2
Damodaran	Tarun	TD	Staff	12/21/2006	DGL Remediation Test - Logical Access testing	0.2	\$200	\$40	A2
Pacella	Shannon M.	SMP	Manager	12/21/2006	Meet with M. Stille to discuss questions on deficiencies to re-test and re-testing strategy.	1.1	\$300	\$330	A2
Stille	Mark Jacob	MJS	Senior	12/22/2006	Review and completion of DGL program change and access administration remediation testing.	2.3	\$225	\$518	A2
A2 IT Remediation Project Total:						<u>123.5</u>		<u>\$35,730</u>	
<b>Saginaw Carve-Out Audit</b>									
Imberger	Guido	GI	Senior Manager	12/3/2006	Update Saginaw carve-out SRM.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	12/4/2006	Defining the detailed requests related to the adjustments made to Hyperion as reported in discussions with B. Prueter.	1.7	\$425	\$723	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Revise international audit instructions based upon revised global scoping analysis.	2.6	\$425	\$1,105	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/5/2006	Review of revised draft of KPMG prepared 2005 Steering business financial statements	1.7	\$425	\$723	A2
Tau	King-Sze	KST	Senior	12/5/2006	Reviewing response for 1st request of opening balances audit.	4.3	\$250	\$1,075	A2
Imberger	Guido	GI	Senior Manager	12/6/2006	Call with K. Tau regarding status on open items on the carve-out opening balance audit.	0.3	\$425	\$128	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/7/2006	Review of interim substantive audit workpapers.	6.4	\$425	\$2,720	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/7/2006	Debrief session with B. Preuter and J. Perkins related to audit status.	2.6	\$425	\$1,105	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	12/7/2006	Call with K. Tau regarding status on open items on the carve-out opening balance audit.	0.3	\$425	\$128	A2
Imberger	Guido	GI	Senior Manager	12/7/2006	Review of information received on carve-out request list and develop a workprogram accordingly.	2.1	\$425	\$893	A2
Tau	King-Sze	KST	Senior	12/7/2006	Discussion with B. Prueter for opening balances request.	0.7	\$250	\$175	A2
Tau	King-Sze	KST	Senior	12/7/2006	Accumulation of 2nd request for opening balance audit.	4.0	\$250	\$1,000	A2
Tau	King-Sze	KST	Senior	12/8/2006	Discussion with B. Prueter and J. Perkins for opening balances audit status.	0.3	\$250	\$75	A2
Tau	King-Sze	KST	Senior	12/8/2006	Discussion with B. Prueter for opening balances request.	0.4	\$250	\$100	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2006	Review of V5 KPMG draft financial statements of Steering Division.	3.3	\$425	\$1,403	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/12/2006	Discussions with G. Imberger relative to scope of E&Y beginning balance audit procedures relative to KPMG pushdown accounting for Steering Division financial statements as of 12/31/05.	3.7	\$425	\$1,573	A2
Imberger	Guido	GI	Senior Manager	12/12/2006	Review information received from KPMG on opening balance allocations made to Saginaw Steering in the carve-out model - document follow-up questions thereon for points 1-6 on the list.	4.7	\$425	\$1,998	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/13/2006	Review of international audit instructions required for Steering Division carve-out audit project.	2.6	\$425	\$1,105	A2
Imberger	Guido	GI	Senior Manager	12/13/2006	Review information received from KPMG/Steering division on the opening balances of the carve-out financials and write down additional follow-up questions.	4.1	\$425	\$1,743	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/14/2006	Call with J. Perkins and S. Daniels to discuss specific audit procedures and M&A activities related to Steering carve-out audit.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	12/14/2006	Call with B. Prueter regarding the follow-up questions on the opening balance audit of the carve-out financials.	0.4	\$425	\$170	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	12/14/2006	Review of information received from Saginaw/KPMG o follow-up questions regarding opening balances of carve-out financials.	3.1	\$425	\$1,318	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/15/2006	Review of KPMG's methodology to allocate accruals from corporate to Steering division in the carve-out financials.	4.9	\$425	\$2,083	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/15/2006	Review of planning documents for the Steering Division for carve-out.	5.2	\$425	\$2,210	A2
Imberger	Guido	GI	Senior Manager	12/15/2006	Documenting of KPMG's methodology to allocate accruals from corporate to Steering division in the carve-out financials.	3.2	\$425	\$1,360	A2
Imberger	Guido	GI	Senior Manager	12/16/2006	Review of planning documents (Understand the business combined risk assessment, etc.) for the Steering Division for carve-out.	0.6	\$425	\$255	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/18/2006	Preparation for and compilation of meeting agenda for discussion with J. Perkins related to our observations related to the KPMG carve-out financial statements.	1.6	\$425	\$680	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/18/2006	Review of Delphi 10K and Saginaw carve-out financial statements for comparative purposes to ensure consistency.	4.5	\$425	\$1,913	A2
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/19/2006	Review of audit strategy memo, international audit instructions and scoping memos for carve-out audit.	4.1	\$425	\$1,743	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Develop and put workprogram for the opening balance audit of the carve-out financials into AWS.	1.2	\$425	\$510	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Review of information received in the European interim closing conferences for topics related to the carve-out in scope locations (Cadiz/Spain and Tychy/Poland) including memo thereon.	1.4	\$425	\$595	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Summarize the adjustments made to Hyperion during KPMG exercise to develop the carve-out financials.	1.7	\$425	\$723	A2
Imberger	Guido	GI	Senior Manager	12/19/2006	Prepare for the meeting at Saginaw regarding questions related to the opening balances of the Saginaw carve-out financials.	1.8	\$425	\$765	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Imberger	Guido	GI	Senior Manager	12/19/2006	Develop an audit strategy regarding the adjustments made to Hyperion for Saginaw carve-out purposes.	3.7	\$425	\$1,573	A2
Schwandt	Lisa N.	LNS	Staff	12/19/2006	Saginaw Interim-Preparation of financial statement information regarding the Saginaw Division in an Excel spreadsheet.	1.0	\$125	\$125	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Preparation of status email to M. Hatzfeld as preparation for the status call with the Company the next day	0.5	\$425	\$213	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Adjust question list regarding opening balances for the carve-out audit of Saginaw.	1.2	\$425	\$510	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Meeting with J. Perkins, B. Prueter and L. Briggs to discuss questions related to the opening balance audit for carve-out purposes.	1.6	\$425	\$680	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Discussion with L. Briggs and B. Prueter regarding the payroll accrual pushed down to the carve-out financials of Saginaw.	1.7	\$425	\$723	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Add topics to the list of required information on unadjusted audit differences (i.e. SOPA's posted/not posted, others identified in Q1, Q2.)	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Review of ASM Q'1 2006 and SRM Q'2 and Q'3 for unrecorded audit findings which should be subject to correction in the carve-out financials of Saginaw.	2.1	\$425	\$893	A2
Imberger	Guido	GI	Senior Manager	12/20/2006	Discussion revised question list regarding opening balance sheet audit of the carve-out financials of Saginaw with B. Prueter.	2.6	\$425	\$1,105	A2
<b>A2 Saginaw Carve-Out Project Total:</b>						<b>100.2</b>		<b>\$40,588</b>	
<b>Tax - Dry Run</b>									
Tosto	Cathy I.	CIT	Partner	12/4/2006	Review and respond to email from J. Ericson related to Mexico and scope of dry run	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	12/4/2006	Revise dry run instructions.	0.8	\$525	\$420	A2
Hegelmann	Julie Ann	JAH	Senior	12/5/2006	Merge tax pack dry run list with Delphi and E&Y global contact lists	0.8	\$250	\$200	A2
Tosto	Cathy I.	CIT	Partner	12/5/2006	Review email from Delphi re: dry run.	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/5/2006	Revise dry run instructions.	0.6	\$525	\$315	A2
Krabill	Aaron J.	AJK	Senior Manager	12/7/2006	Review of tax dry run procedures.	0.5	\$425	\$213	A2



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Conference call with D. Kelley, C. Tosto and worldwide tax team to discuss the dry run procedures.	0.7	\$425	\$298	A2
Tosto	Cathy I.	CIT	Partner	12/11/2006	Conference call with E&Y teams in scope countries regarding dry run	0.6	\$525	\$315	A2
DeMers	Laurie A.	LAD	Senior Manager	12/12/2006	Meeting with T. Tamer, J. Erickson, C. Tosto and A. Krabill regarding status of tax process remediation and dry run of non-U.S. entities.	1.3	\$425	\$553	A2
Krabill	Aaron J.	AJK	Senior Manager	12/12/2006	Tax status meeting with C. Tosto, L. DeMers, T. Tamer and J. Erickson to discuss the status of the company's dry run procedures and the status of other tax topics.	1.1	\$425	\$468	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Review and respond to emails with China, Mexico and Brazil regarding tax pack dry run status	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Follow-up with Mexico, Germany and France on dry run	0.8	\$525	\$420	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Follow-up with J. Erickson on dry run issues in Mexico and France	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	12/12/2006	Meeting with T. Tamer, J. Erickson, A. Krabill and L. Demers regarding Tax Pack Dry Run and Remediation Plan	1.3	\$525	\$683	A2
Krabill	Aaron J.	AJK	Senior Manager	12/13/2006	Review of dry run scoping and determining materiality to be used and communication to international teams.	1.4	\$425	\$595	A2
Tosto	Cathy I.	CIT	Partner	12/13/2006	Dry run - call with E&Y Mexico on revisions to scope of work and timing	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	12/13/2006	Dry run - revise scope/list	0.3	\$525	\$158	A2
Tosto	Cathy I.	CIT	Partner	12/13/2006	Dry run - call with E&Y Poland.	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/13/2006	Dry run - follow-up with Delphi U.S.	0.2	\$525	\$105	A2
Kelley	Daniel F.	DFK	Partner	12/14/2006	Call regarding dry run.	2.0	\$525	\$1,050	A2
Krabill	Aaron J.	AJK	Senior Manager	12/14/2006	Review of dry run scoping and determining materiality to be used and communication to international teams.	2.1	\$425	\$893	A2
Krabill	Aaron J.	AJK	Senior Manager	12/15/2006	Meeting with T. Tamer to discuss the budget for the review of the tax dry run procedures.	1.2	\$425	\$510	A2
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Correspondence with foreign teams relating to the Tax dry run procedures.	0.4	\$425	\$170	A2
Tosto	Cathy I.	CIT	Partner	12/18/2006	Dry run - review Brazil report and package	1.2	\$525	\$630	A2

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Krabill	Aaron J.	AJK	Senior Manager	12/19/2006	Correspondence with foreign teams relating to the Tax dry run procedures.	0.4	\$425	\$170	A2
Tosto	Cathy I.	CIT	Partner	12/19/2006	Dry run - review email from UK.	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/19/2006	Dry run - follow-up on Brazil with U.S. corporate and E&Y Brazil	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/19/2006	Dry run - review Poland	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	12/20/2006	Correspondence with foreign teams relating to the Tax dry run procedures.	0.5	\$425	\$213	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Dry run - review email from Brazil on questions	0.4	\$525	\$210	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Dry run - review Poland tax pack for systems sp zoo	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Dry run - review Poland tax pack for Delphi Poland.	0.9	\$525	\$473	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Dry run - conference call with E&Y Poland	1.4	\$525	\$735	A2
Tosto	Cathy I.	CIT	Partner	12/20/2006	Discuss dry run and remediation with T. Tamer	0.9	\$525	\$473	A2
Krabill	Aaron J.	AJK	Senior Manager	12/21/2006	Correspondence with foreign teams relating to the Tax dry run procedures.	0.3	\$425	\$128	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - high level review of email from China and attachments	0.2	\$525	\$105	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - high level review of emails from Korea and Germany and attachments.	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - review Korea observation report and supporting tax pack	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - review tax packs for China, France and Mexico	1.3	\$525	\$683	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - review additional German tax packs	1.4	\$525	\$735	A2
Tosto	Cathy I.	CIT	Partner	12/21/2006	Dry run - review German tax packs	2.3	\$525	\$1,208	A2
Tosto	Cathy I.	CIT	Partner	12/22/2006	Dry run - prepare summary of observations and send to T. Tamer accordingly.	1.3	\$525	\$683	A2
Tosto	Cathy I.	CIT	Partner	12/22/2006	Dry run - prepare email to France and Germany regarding next steps.	0.6	\$525	\$315	A2
Tosto	Cathy I.	CIT	Partner	12/22/2006	Dry run - meeting with T. Tamer to discuss observations.	2.8	\$525	\$1,470	A2
Kelley	Daniel F.	DFK	Partner	12/52006	Discussion with T. Tamer, J. Williams, J. Whitson, B. Sparks, J. Erickson and C. Tosto related to dry run.	1.7	\$525	\$893	A2
A2 Tax - Dry Run Project Total:						39.7		\$19,633	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
A2 Project Total:						843.3		\$273,910	
<b>Tax - A3</b>									
Mc Bride Jr.	James E.	JEM	Senior Manager	12/4/2006	Discussion with M. Lewis of Delphi re: inside/outside basis calcs & next steps.	0.3	\$600	\$180	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/4/2006	Discussion with H. Tucker, R. Ward, & C. Tosto re: inside/outside basis calcs & next steps.	0.6	\$600	\$360	A3
Tosto	Cathy I.	CIT	Partner	12/4/2006	Review foreign stock basis schedule	0.3	\$660	\$198	A3
Tosto	Cathy I.	CIT	Partner	12/4/2006	Discussion with J. Mc Bride as to status and conversation with M. Lewis	0.4	\$660	\$264	A3
Tosto	Cathy I.	CIT	Partner	12/5/2006	Follow-up with M. Lewis regarding bankruptcy costs	0.2	\$660	\$132	A3
Blank	Jacob M.	JMB	Partner	12/11/2006	Participate in weekly status update call	0.6	\$750	\$450	A3
Ward	Richard D.	RDW	Principal	12/11/2006	Participate in weekly status update call	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	12/13/2006	Contact M. Lewis regarding bankruptcy calls and arrangements to review	0.2	\$660	\$132	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Xaction costs: Research re: tax treatment of Xaction costs in bankruptcy.	1.7	\$600	\$1,020	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Xaction Costs: Discussion with C. Tosto re Xaction cost incurred by Delphi during bankruptcy & potential tax issues	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Xaction Costs: Meeting with M. Lewis & C. Tosto re: Xaction costs incurred by Delphi during bankruptcy, potential tax issues and Delphi's proposed treatment..	1.1	\$600	\$660	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Discussions with C. Tosto & R. Ward re: NUBIL issue & recognition of RBIL.	0.7	\$600	\$420	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Research re: Notice 2003-65.	0.6	\$600	\$360	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/14/2006	Conference call with S. Gale, H. Tucker, C. Tosto & R. Ward to discuss timing.	0.6	\$600	\$360	A3
Tosto	Cathy I.	CIT	Partner	12/14/2006	Discuss NUBIL and 2003-65 issue with R. Ward.	0.8	\$660	\$528	A3
Tosto	Cathy I.	CIT	Partner	12/14/2006	Meeting with M. Lewis with J. Mc Bride to discuss professional fee deductions	1.9	\$660	\$1,254	A3
Tosto	Cathy I.	CIT	Partner	12/14/2006	Discuss NUBIL issue in connection with fresh start accounting with J. Mc Bride.	0.9	\$660	\$594	A3
Tosto	Cathy I.	CIT	Partner	12/14/2006	Review Notice 2003-65.	1.2	\$660	\$792	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	12/14/2006	Conference call with S. Gale, J. McBride. Tucker, C. Tosto & R. Ward to discuss timing.	0.6	\$700	\$420	A3
Ward	Richard D.	RDW	Principal	12/14/2006	Conference call with S. Gale, J. McBride. Tucker, C. Tosto & H. Tucker to discuss timing.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Principal	12/14/2006	Call with C. Tosto and and J. McBride re: Notice 2003-65 and net unrealized built-in loss calculation.	0.8	\$660	\$528	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/15/2006	Discussions with C. Tosto & R. Ward re: NUBIL issue & recognition of RBIL.	0.1	\$600	\$60	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/15/2006	Research re Notice 2003-65.	0.2	\$600	\$120	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/15/2006	Conference call with S. Gale, H. Tucker, C. Tosto & R. Ward to discuss timing.	0.1	\$600	\$60	A3
Tucker	Howard J.	HJT	Partner	12/15/2006	Call with S. Gale, C. Tosto, J. McBride and R. Ward to obtain update on status of information needs and work on schedule	0.6	\$700	\$420	A3
Ward	Richard D.	RDW	Principal	12/15/2006	Call with S. Gale, C. Tosto, J. McBride and H. Tucker to obtain update on status of information needs and work on schedule	0.6	\$660	\$396	A3
Blank	Jacob M.	JMB	Partner	12/18/2006	Update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, H. Tucker, J. Blank, R. Ward, and Skadden Arps regarding proposed equity transaction. Review 8K/plan structure and consider 382/NUBIL implications.	1.9	\$750	\$1,425	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/18/2006	Review excerpts from 8K from D. Kelley regarding proposed transaction with Cerberus, et al.	0.7	\$600	\$420	A3
Tosto	Cathy I.	CIT	Partner	12/18/2006	Update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, H. Tucker, J. Blank, R. Ward, and Skadden Arps regarding proposed equity transaction	0.4	\$660	\$264	A3
Tucker	Howard J.	HJT	Partner	12/18/2006	Update call with J. Whitson, S. Gale, B. Sparks, M. Lewis, H. Tucker, J. Blank, R. Ward, and Skadden Arps regarding proposed equity transaction. Review 8K/plan structure and consider 382/NUBIL implications.	2.6	\$700	\$1,820	A3
Ward	Richard D.	RDW	Principal	12/18/2006	Prepare for weekly status update call to discuss Apaloosa/Cerberus plan	0.3	\$660	\$198	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Ward	Richard D.	RDW	Principal	12/18/2006	Participate in weekly status update call to discuss Apaloosa/Cerberus plan	0.9	\$660	\$594	A3
Frank	Michele L.	MLF	Senior Manager	12/19/2006	Attribute profiler/basis questions with J. McBride and Michelle.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/19/2006	Transaction Costs: Perform high-level review of binder prepared by Delphi summarizing proposed tax treatment of bankruptcy transaction costs.	0.4	\$600	\$240	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/19/2006	Transaction Costs: Preparation of email to C. Tosto.	0.2	\$600	\$120	A3
Tosto	Cathy I.	CIT	Partner	12/19/2006	Review 8-k related to announced deal with cerberus, et al	1.5	\$660	\$990	A3
Blank	Jacob M.	JMB	Partner	12/20/2006	Reviewing proposed plan framework support.	2.3	\$750	\$1,725	A3
Blank	Jacob M.	JMB	Partner	12/20/2006	Call with H. Tucker, R. Ward and E. Sensenbrenner to discuss tax aspects of Cerberus/Apaloosa proposal	1.7	\$750	\$1,275	A3
Mc Bride Jr.	James E.	JEM	Senior Manager	12/20/2006	Transaction Costs: Perform high-level review of binder prepared by Delphi summarizing proposed tax treatment of bankruptcy transaction costs.	2.8	\$600	\$1,680	A3
Tucker	Howard J.	HJT	Partner	12/20/2006	Reviewing proposed plan framework support.	1.9	\$700	\$1,330	A3
Tucker	Howard J.	HJT	Partner	12/20/2006	Call with R. Ward, J. Blank and E. Sensenbrenner to discuss tax aspects of Cerberus/Apaloosa proposal	1.7	\$700	\$1,190	A3
Ward	Richard D.	RDW	Principal	12/20/2006	Reviewing proposed plan framework support.	1.4	\$660	\$924	A3
Ward	Richard D.	RDW	Principal	12/20/2006	Call with H. Tucker and J. Blank and E. Sensenbrenner to discuss tax aspects of Cerberus/Apaloosa proposal	1.7	\$660	\$1,122	A3
Blank	Jacob M.	JMB	Partner	12/21/2006	Call with S. Gale, J. Whitson, Gross, Sensenbrenner, H. Tucker and R. Ward to discuss tax aspects of Cerberus/Apaloosa proposal	1.6	\$750	\$1,200	A3
Blank	Jacob M.	JMB	Partner	12/21/2006	Review plan structure doc.	0.9	\$750	\$675	A3
Hargrove	Jaime A.	JAH	Client Serving Associate	12/21/2006	Report 2.0 record investigation for compliance with Tax Quality & Risk Management	1.0	\$152	\$152	A3
Tucker	Howard J.	HJT	Partner	12/21/2006	Call with S. Gale, J. Whitson, Gross, Sensenbrenner, J. Blank and R. Ward to discuss tax aspects of Cerberus/Apaloosa proposal	1.4	\$700	\$980	A3
Tucker	Howard J.	HJT	Partner	12/21/2006	Review and revise 382 memo from J. Whitson	0.8	\$700	\$560	A3

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Tucker	Howard J.	HJT	Partner	12/21/2006	Call with R. Ward, Gross and J. Whitson to discuss 382 memo	0.8	\$700	\$560	A3
Ward	Richard D.	RDW	Principal	12/21/2006	Call with S. Gale, J. Whitson, Gross, Sensenbrenner, H. Tucker and J. Blank to discuss tax aspects of Cerberus/Apaloosa proposal	1.4	\$660	\$924	A3
Ward	Richard D.	RDW	Principal	12/22/2006	Review memo from J. Whitson, provide suggested revision accordingly.	0.6	\$660	\$396	A3
Ward	Richard D.	RDW	Principal	12/22/2006	Call with H. Tucker, Gross and J. Whitson to discuss 382 memo	0.8	\$660	\$528	A3
Blank	Jacob M.	JMB	Partner	12/25/2006	Review and revise 382 memo from J. Whitson	2.9	\$750	\$2,175	A3
Blank	Jacob M.	JMB	Partner	12/26/2006	Review and revise 382 memo from J. Whitson	0.7	\$750	\$525	A3
Blank	Jacob M.	JMB	Partner	12/27/2006	Review and revise 382 memo from J. Whitson	0.4	\$750	\$300	A3
A3 Project Total:						<u>53.7</u>		<u>\$35,824</u>	
<b>Fee Application Preparation</b>									
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Correspondence with V. Singleton regarding November T&E.	0.4	\$125	\$50	
Donahue	Robert M.	RMD	Senior Manager	12/19/2006	Review time sheets and prepare billing detail for tax return preparation regarding Delphi Ashimori, Delphi Furukawa and MobileAria 2005 tax returns.	1.2	\$425	\$510	
Donahue	Robert M.	RMD	Senior Manager	12/19/2006	Discussion with H. Aquino re: billing detail for tax return preparation regarding Delphi Ashimori, Delphi Furukawa and MobileAria 2005 tax returns.	0.4	\$425	\$170	
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Preparation of November Access database for bankruptcy billing process.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Update MASTER Employees and MASTER Code Combo for November invoice.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	12/4/2006	Begin formatting November invoice per Court requirements.	6.8	\$125	\$850	
Tosto	Cathy I.	CIT	Partner	12/4/2006	Review and provide billing information to S. Gale for month end accrual	0.9	\$525	\$473	
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Correspondence with J. Simon regarding Delphi/E&Y/September Fee Statement	0.1	\$125	\$13	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Correspondence with K. Barber regarding Bank Adm charge code for accumulation of information related to preparation of fee application.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Correspondence with J. Simpson regarding November invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Preparation of emails to team regarding Delphi November Time Descriptions.	0.5	\$125	\$63	
Aquino	Heather	HRA	Client Serving Associate	12/5/2006	Continue formatting November invoice per Court requirements.	6.9	\$125	\$863	
Simpson	Jamie	JS	Senior Manager	12/5/2006	Review of November invoice for bankruptcy court.	2.3	\$425	\$978	
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Correspondence with J. Simpson regarding November invoice time for TSRS and Tax.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/6/2006	Review email from J. Simon regarding Delphi - Update on Fee Applications.	0.2	\$125	\$25	
Simpson	Jamie	JS	Senior Manager	12/6/2006	Review of November invoice.	2.8	\$425	\$1,190	
Aquino	Heather	HRA	Client Serving Associate	12/7/2006	Preparation of TSRS and Tax time on November invoice for S. Pacella, C. Tosto and J. Hegelmann's review.	1.2	\$125	\$150	
Aquino	Heather	HRA	Client Serving Associate	12/7/2006	Work on revisions to November invoice per J. Simpson.	1.4	\$125	\$175	
Aquino	Heather	HRA	Client Serving Associate	12/7/2006	Preparation of time on November invoice for each division; forward to M. Hatzfeld, J. Simpson and A. Krabill for their review.	2.1	\$125	\$263	
Krabill	Aaron J.	AJK	Senior Manager	12/7/2006	Preparation of Delphi time and expense details.	0.8	\$425	\$340	
Sheckell	Steven F.	SFS	Partner	12/7/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$525	\$420	
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Update November invoice for descriptions received.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/8/2006	Correspondence with J. Simpson and team regarding time submission for week ending 12/8 in gT&E.	0.8	\$125	\$100	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	2.6	\$125	\$325	
Barber	Keither A.	KAB	<b>Senior</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$275	\$138	
Barwin	Kristen N.	KNB	<b>Staff</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	1.0	\$200	\$200	
Boehm	Michael J.	MJB	<b>Manager</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$300	\$240	
Chamarro	Destiny D.	DDC	<b>Staff</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$200	\$120	
Craig	Tashawna N.	TNC	<b>Staff</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.4	\$125	\$50	
Hatzfeld Jr.	Michael J.	MJH	<b>Senior Manager</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$425	\$383	
Horner	Kevin John	KJH	<b>Staff</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$200	\$180	
Marold	Erick W.	EWM	<b>Senior</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$250	\$150	
Miller	Nicholas S.	NSM	<b>Manager</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$300	\$210	
Nicol	Jeremy M.	JMN	<b>Staff</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.3	\$125	\$38	
Pacella	Shannon M.	SMP	<b>Manager</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$300	\$240	
Peterson	Christopher A.	CAP	<b>Manager</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.4	\$300	\$120	
Pikos	Matthew C.	MCP	<b>Senior</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	1.1	\$225	\$248	
Ranney	Amber C.	ACR	<b>Senior</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$250	\$150	
Rothmund	Mario Valentin	MVR	<b>Senior</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$225	\$158	
Saimoua	Omar Issam	OIS	<b>Staff</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$200	\$120	
Schwandt	Lisa N.	LNS	<b>Staff</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$125	\$113	
Simpson	Jamie	JS	<b>Senior Manager</b>	12/8/2006	Review of Packard and T&I OOS detail for November invoice for bankruptcy court.	0.6	\$425	\$255	
Simpson	Jamie	JS	<b>Senior Manager</b>	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$425	\$298	



Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Stille	Mark Jacob	MJS	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$225	\$203	
Tau	King-Sze	KST	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$250	\$150	
Yang	Jinglu	JY	Senior	12/8/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$225	\$135	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with M. Hatzfeld regarding November/October Audit Time By Division - Identify OOS.	0.1	\$125	\$13	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with A. Krabill and J. Simpson regarding Aaron's Expenses on November invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with J. Simpson regarding OOS identified on November invoice.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Correspondence with individuals regarding Delphi November Expense Inquiries.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Identification of DPSS/E&S September and October time for E&O, NRE, ER&D and cycle counts per M. Boehm to help identify November OOS time to be included on November invoice.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Revisions to November invoice for DPSS/E&S November out-of-scope.	0.7	\$125	\$88	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Revise November invoice for TSRS revisions per S. Pacella.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Revisions to November invoice for AHG, ACS, and E&C November out-of-scope.	0.9	\$125	\$113	
Aquino	Heather	HRA	Client Serving Associate	12/11/2006	Work on Delphi November Expenses for invoice purposes.	2.1	\$125	\$263	
Boehm	Michael J.	MJB	Manager	12/11/2006	Identified out-of-scope audit procedures for E&S and DPSS divisions for the November invoice.	1.6	\$300	\$480	
Hatzfeld Jr.	Michael J.	MJH	Senior Manager	12/11/2006	Accumulation of information related to the preparation of the fee application.	1.4	\$425	\$595	
Hegelmann	Julie Ann	JAH	Senior	12/11/2006	Review November billing	0.5	\$250	\$125	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Henning	Jeffrey M.	JMH	Partner	12/11/2006	Review of draft Delphi billing statement for the month of November.	0.6	\$525	\$315	
Krabill	Aaron J.	AJK	Senior Manager	12/11/2006	Review of monthly fee data to determine time incurred outside of the audit scope for E&S and DPSS divisional audits.	0.6	\$425	\$255	
Miller	Nicholas S.	NSM	Manager	12/11/2006	Review of the Packard and T&I billings for the appropriate classification of time.	1.7	\$300	\$510	
Sheckell	Steven F.	SFS	Partner	12/11/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$525	\$473	
Simpson	Jamie	JS	Senior Manager	12/11/2006	Review of Exhibit E for November invoice.	1.1	\$425	\$468	
Tosto	Cathy I.	CIT	Partner	12/11/2006	Review and respond to questions on November expenses	0.3	\$525	\$158	
Tosto	Cathy I.	CIT	Partner	12/11/2006	Review November time charges	0.6	\$525	\$315	
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with B. Hamblin and G. Walters regarding Delphi - Update on Fee Applications.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Correspondence with J. Simpson regarding November invoice.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Follow-up regarding Delphi November Expense Inquiry for invoice purposes.	0.6	\$125	\$75	
Aquino	Heather	HRA	Client Serving Associate	12/12/2006	Revisions to November invoice.	1.6	\$125	\$200	
Barwin	Kristen N.	KNB	Staff	12/12/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$200	\$160	
Henning	Jeffrey M.	JMH	Partner	12/12/2006	Review of draft Delphi billing statement for the month of November.	0.5	\$525	\$263	
Simpson	Jamie	JS	Senior Manager	12/12/2006	Discussion with C. Tosto regarding November invoice.	0.4	\$425	\$170	
Simpson	Jamie	JS	Senior Manager	12/12/2006	Review of November invoice.	1.3	\$425	\$553	
Tosto	Cathy I.	CIT	Partner	12/12/2006	Discuss November billing with J. Simpson	0.2	\$525	\$105	
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Follow-up regarding November Time Inquiries.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/13/2006	Preparation of November invoice packages for S. Sheckell's review.	0.3	\$125	\$38	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/13/2006	Correspondence with J. Simpson regarding OOS divisional time on November invoice.	0.5	\$125	\$63	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/13/2006	Compare new T&E for November sent by V. Singleton to ensure all hours are included on November invoice.	0.8	\$125	\$100	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/13/2006	Accumulation of information related to the preparation of the fee application.	1.1	\$125	\$138	
Aquino	Heather	HRA	<b>Client Serving Associate</b>	12/13/2006	Revisions to November invoice per J. Henning, M. Hatzfeld and J. Simpson.	1.1	\$125	\$138	
Harbaugh	James M.	JMH	<b>Senior</b>	12/13/2006	Accumulation of information related to the preparation of the fee application.	0.1	\$225	\$23	
Peterson	Christopher A.	CAP	<b>Manager</b>	12/13/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$300	\$150	
Simpson	Jamie	JS	<b>Senior Manager</b>	12/13/2006	Review of November invoice for bankruptcy court.	1.1	\$425	\$468	
Boehm	Michael J.	MJB	<b>Manager</b>	12/14/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$300	\$210	
Ranney	Amber C.	ACR	<b>Senior</b>	12/14/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$250	\$150	
Reddy	Smitha Pingli	SPR	<b>Manager</b>	12/14/2006	Accumulation of information related to the preparation of the fee application.	0.4	\$300	\$120	
Schwandt	Lisa N.	LNS	<b>Staff</b>	12/14/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$125	\$75	
Ford	David Hampton	DHF	<b>Staff</b>	12/15/2006	Accumulation of information related to the preparation of the fee application.	1.3	\$200	\$260	
Harbaugh	James M.	JMH	<b>Senior</b>	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.1	\$225	\$23	
Horner	Kevin John	KJH	<b>Staff</b>	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$200	\$160	
Kearns	Matthew R.	MRK	<b>Senior</b>	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$275	\$138	
Krabill	Aaron J.	AJK	<b>Senior Manager</b>	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$425	\$340	
Marold	Erick W.	EWM	<b>Senior</b>	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$250	\$175	
Miller	Nicholas S.	NSM	<b>Manager</b>	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$300	\$180	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$300	\$150	
Pikos	Matthew C.	MCP	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$225	\$180	
Rothmund	Mario Valentin	MVR	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	1.0	\$225	\$225	
Saimoua	Omar Issam	OIS	Staff	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$200	\$180	
Schwandt	Lisa N.	LNS	Staff	12/15/2006	Accumulation of information related to the preparation of the fee application.	1.8	\$125	\$225	
Sheckell	Steven F.	SFS	Partner	12/15/2006	Accumulation of information related to the preparation of the fee application.	1.2	\$525	\$630	
Simpson	Jamie	JS	Senior Manager	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$425	\$340	
Stille	Mark Jacob	MJS	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$225	\$135	
Tau	King-Sze	KST	Senior	12/15/2006	Accumulation of information related to the preparation of the fee application.	0.3	\$250	\$75	
Imberger	Guido	GI	Senior Manager	12/16/2006	Accumulation of information related to the preparation of the fee application.	0.2	\$425	\$85	
Krabill	Aaron J.	AJK	Senior Manager	12/18/2006	Review of time details for reporting to the court and out of scope billings.	0.6	\$425	\$255	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with J. Simpson, A. Menth and K. Ashe regarding Delphi November Expense reclass.	0.2	\$125	\$25	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with B. Donahue regarding Delphi billing for November.	0.3	\$125	\$38	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with S. Pacella, J. Simpson and A. Krabill regarding Workstream Application Hours Analysis for November invoice.	0.4	\$125	\$50	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Correspondence with S. Sheckell, J. Simpson, M. Hatzfeld and G. Imberger regarding November invoice.	1.3	\$125	\$163	
Aquino	Heather	HRA	Client Serving Associate	12/19/2006	Work on November invoice revisions.	1.4	\$125	\$175	
Gerber	Katherine A.	KAA	Senior	12/19/2006	Accumulation of information related to the preparation of the fee application.	0.3	\$275	\$83	

Last Name	First Name	Initials	Title	Date of Service	Note	Time	Hourly Rate	Total Individual Fees	Affidavit Number
Pacella	Shannon M.	SMP	Manager	12/19/2006	Reviewed hours charged for November to identify out of scope work.	1.2	\$300	\$360	
Sheckell	Steven F.	SFS	Partner	12/19/2006	Review monthly invoice for submission to court	4.8	\$525	\$2,520	
Simpson	Jamie	JS	Senior Manager	12/19/2006	Time spent reviewing final changes to November invoice.	1.1	\$425	\$468	
Tau	King-Sze	KST	Senior	12/19/2006	Accumulation of information related to the preparation of the fee application.	0.2	\$250	\$50	
Horner	Kevin John	KJH	Staff	12/20/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$200	\$120	
Miller	Nicholas S.	NSM	Manager	12/20/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$300	\$150	
Simpson	Jamie	JS	Senior Manager	12/20/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$425	\$255	
Boehm	Michael J.	MJB	Manager	12/21/2006	Accumulation of information related to the preparation of the fee application.	0.8	\$300	\$240	
Kearns	Matthew R.	MRK	Senior	12/21/2006	Accumulation of information related to the preparation of the fee application.	0.3	\$275	\$83	
Marold	Erick W.	EWM	Senior	12/21/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$250	\$175	
Pacella	Shannon M.	SMP	Manager	12/21/2006	Prepare summary of out of scope hours to send to J. Piazza.	0.9	\$300	\$270	
Rothmund	Mario Valentin	MVR	Senior	12/21/2006	Accumulation of information related to the preparation of the fee application.	1.1	\$225	\$248	
Sheckell	Steven F.	SFS	Partner	12/21/2006	Accumulation of information related to the preparation of the fee application.	1.3	\$525	\$683	
Chamarro	Destiny D.	DDC	Staff	12/22/2006	Accumulation of information related to the preparation of the fee application.	0.6	\$200	\$120	
Krabill	Aaron J.	AJK	Senior Manager	12/22/2006	Accumulation of information related to the preparation of the fee application.	0.5	\$425	\$213	
Pacella	Shannon M.	SMP	Manager	12/22/2006	Accumulation of information related to the preparation of the fee application.	0.9	\$300	\$270	
Stille	Mark Jacob	MJS	Senior	12/22/2006	Accumulation of information related to the preparation of the fee application.	0.7	\$225	\$158	
Fee Application Preparation Total:						<u>114.1</u>		<u>\$29,655</u>	